## Floor Statement

Today I rise to announce that I have urged Secretary Rubin and the IRS Commissioner to investigate the fundraising practices of the so-called "Campaign for Tobacco-Free Kids." I was appalled to learn recently that this coalition — which appears to be comprised primarily of tax-exempt organizations, including 501(c)(3) charitable organizations — has been soliciting contributions for their lobbying efforts in support of FDA regulation of tobacco under false pretenses. What they are doing, Mr. Speaker, is telling unsuspecting and innocent potential donors that their contributions are deductible as charitable contributions when the IRS says they are not.

Mr. Speaker, this is an example of just the kind of activity that has prompted many of us to support even broader restrictions on the lobbying activities of tax-exempt organizations. Although we may wring our hands in frustration at what the law still allows nonprofit groups to do with their tax-free monies, that is an issue for another day. At issue with respect to the Campaign's activities is what the law does currently prohibit. And, although the tax code allows 501(c)(3) organizations to engage in an "insubstantial" amount of lobbying, Internal Revenue Ruling 80-275 expressly precludes donors from taking a charitable deduction for contributions to 501(c)(3) organizations that are specifically earmarked for lobbying.

The Campaign's activities are in blatant violation of this ruling. Specifically, the Campaign has been taking ads urging the general public to write to their Members of Congress in support of FDA regulation of tobacco products. The ads contain an 800 number, which, upon calling, you will receive a packet of materials. Recipients of this packet are urged to make a tax-deductible donation to the Campaign, specifically and expressly to be used to produce more ads.

I ask unanimous consent to insert into the Record my letter to Secretary Rubin and Commissioner Richardson. This kind of conduct on the part of exempt organizations cannot be tolerated. I urge the IRS to do its job and stop the Campaign from continuing to violate an express IRS ruling.