

a foreign entity under this chapter, and state whether the person making the lobbying contact is registered on behalf of that client under section 1603 of this title; and

(2) identify any other foreign entity identified pursuant to section 1603(b)(4) of this title that has a direct interest in the outcome of the lobbying activity.

(c) Identification as covered official

Upon request by a person or entity making a lobbying contact, the individual who is contacted or the office employing that individual shall indicate whether or not the individual is a covered legislative branch official or a covered executive branch official.

(Pub. L. 104-65, §14, Dec. 19, 1995, 109 Stat. 702.)

Editorial Notes

REFERENCES IN TEXT

This chapter, referred to in subsecs. (a)(1) and (b), was in the original “this Act” meaning Pub. L. 104-65, Dec. 19, 1995, 109 Stat. 691, known as the Lobbying Disclosure Act of 1995. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of this title and Tables.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective Jan. 1, 1996, see section 24 of Pub. L. 104-65, set out as a note under section 1601 of this title.

§ 1610. Estimates based on tax reporting system

(a) Entities covered by section 6033(b) of title 26

A person, other than a lobbying firm, that is required to report and does report lobbying expenditures pursuant to section 6033(b)(8) of title 26 may—

(1) make a good faith estimate (by category of dollar value) of applicable amounts that would be required to be disclosed under such section for the appropriate quarterly period to meet the requirements of sections 1603(a)(3) and 1604(b)(4) of this title; and

(2) for all other purposes consider as lobbying contacts and lobbying activities only—

(A) lobbying contacts with covered legislative branch officials (as defined in section 1602(4) of this title) and lobbying activities in support of such contacts; and

(B) lobbying of Federal executive branch officials to the extent that such activities are influencing legislation as defined in section 4911(d) of title 26.

(b) Entities covered by section 162(e) of title 26

A person, other than a lobbying firm, who is required to account and does account for lobbying expenditures pursuant to section 162(e) of title 26 may—

(1) make a good faith estimate (by category of dollar value) of applicable amounts that would not be deductible pursuant to such section for the appropriate quarterly period to meet the requirements of sections 1603(a)(3) and 1604(b)(4) of this title; and

(2) for all other purposes consider as lobbying contacts and lobbying activities only—

(A) lobbying contacts with covered legislative branch officials (as defined in section

1602(4) of this title) and lobbying activities in support of such contacts; and

(B) lobbying of Federal executive branch officials to the extent that amounts paid or costs incurred in connection with such activities are not deductible pursuant to section 162(e) of title 26.

(c) Disclosure of estimate

Any registrant that elects to make estimates required by this chapter under the procedures authorized by subsection (a) or (b) for reporting or threshold purposes shall—

(1) inform the Secretary of the Senate and the Clerk of the House of Representatives that the registrant has elected to make its estimates under such procedures; and

(2) make all such estimates, in a given calendar year, under such procedures.

(d) Study

Not later than March 31, 1997, the Comptroller General of the United States shall review reporting by registrants under subsections (a) and (b) and report to the Congress—

(1) the differences between the definition of “lobbying activities” in section 1602(7) of this title and the definitions of “lobbying expenditures”, “influencing legislation”, and related terms in sections 162(e) and 4911 of title 26, as each are implemented by regulations;

(2) the impact that any such differences may have on filing and reporting under this chapter pursuant to this subsection; and

(3) any changes to this chapter or to the appropriate sections of title 26 that the Comptroller General may recommend to harmonize the definitions.

(Pub. L. 104-65, §15, Dec. 19, 1995, 109 Stat. 702; Pub. L. 105-166, §4(a), (b), Apr. 6, 1998, 112 Stat. 38; Pub. L. 110-81, title II, §201(b)(4), Sept. 14, 2007, 121 Stat. 742.)

Editorial Notes

REFERENCES IN TEXT

This chapter, referred to in subsecs. (c) and (d)(2), (3), was in the original “this Act” meaning Pub. L. 104-65, Dec. 19, 1995, 109 Stat. 691, known as the Lobbying Disclosure Act of 1995. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of this title and Tables.

AMENDMENTS

2007—Subsecs. (a)(1), (b)(1). Pub. L. 110-81 substituted “quarterly period” for “semiannual period”.

1998—Subsec. (a). Pub. L. 105-166, §4(a)(1), in introductory provisions, substituted “A person, other than a lobbying firm,” for “A registrant”.

Subsec. (a)(2). Pub. L. 105-166, §4(a)(2), amended par. (2) generally. Prior to amendment, par. (2) read as follows: “in lieu of using the definition of ‘lobbying activities’ in section 1602(7) of this title, consider as lobbying activities only those activities that are influencing legislation as defined in section 4911(d) of title 26.”

Subsec. (b). Pub. L. 105-166, §4(b)(1), in introductory provisions, substituted “A person, other than a lobbying firm, who is required to account and does account for lobbying expenditures pursuant to” for “A registrant that is subject to”.

Subsec. (b)(2). Pub. L. 105-166, §4(b)(2), amended par. (2) generally. Prior to amendment, par. (2) read as follows: “in lieu of using the definition of ‘lobbying ac-

tivities' in section 1602(7) of this title, consider as lobbying activities only those activities, the costs of which are not deductible pursuant to section 162(e) of title 26."

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2007 AMENDMENT

Except as otherwise provided, amendment by Pub. L. 110-81 applicable with respect to registrations under the Lobbying Disclosure Act of 1995 (this chapter) having an effective date of Jan. 1, 2008, or later and with respect to quarterly reports under that Act covering calendar quarters beginning on or after Jan. 1, 2008, see section 215 of Pub. L. 110-81, set out as a note under section 30104 of Title 52, Voting and Elections.

EFFECTIVE DATE

Section effective Jan. 1, 1996, see section 24 of Pub. L. 104-65, set out as a note under section 1601 of this title.

§ 1611. Exempt organizations

An organization described in section 501(c)(4) of title 26 which engages in lobbying activities shall not be eligible for the receipt of Federal funds constituting an award, grant, or loan.

(Pub. L. 104-65, §18, Dec. 19, 1995, 109 Stat. 703; Pub. L. 104-99, title I, §129(a), Jan. 26, 1996, 110 Stat. 34.)

Editorial Notes

AMENDMENTS

1996—Pub. L. 104-99 substituted "award, grant, or loan" for "award, grant, contract, loan, or any other form".

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-99, title I, §129(b), Jan. 26, 1996, 110 Stat. 34, provided that: "The amendment made by subsection (a) [amending this section] shall take effect as if included in the Lobbying Disclosure Act of 1995 [Pub. L. 104-65] on the date of the enactment of such Act [Dec. 19, 1995]."

[For provision that notwithstanding section 106 of Pub. L. 104-99 [110 Stat. 27], section 129 of Pub. L. 104-99 [see above] to remain in effect as if enacted as part of Pub. L. 104-134, see section 21103 of Pub. L. 104-134, set out as a note following note captioned 501 First Street SE., District of Columbia; Disposal of Real Property, under section 2001 of this title].

EFFECTIVE DATE

Section effective Jan. 1, 1996, see section 24 of Pub. L. 104-65, set out as a note under section 1601 of this title.

§ 1612. Sense of Senate that lobbying expenses should remain nondeductible

(a) Findings

The Senate finds that ordinary Americans generally are not allowed to deduct the costs of communicating with their elected representatives.

(b) Sense of Senate

It is the sense of the Senate that lobbying expenses should not be tax deductible.

(Pub. L. 104-65, §23, Dec. 19, 1995, 109 Stat. 705.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section effective Jan. 1, 1996, see section 24 of Pub. L. 104-65, set out as a note under section 1601 of this title.

§ 1613. Prohibition on provision of gifts or travel by registered lobbyists to Members of Congress and to congressional employees

(a) Prohibition

Any person described in subsection (b) may not make a gift or provide travel to a covered legislative branch official if the person has knowledge that the gift or travel may not be accepted by that covered legislative branch official under the Rules of the House of Representatives or the Standing Rules of the Senate (as the case may be).

(b) Persons subject to prohibition

The persons subject to the prohibition under subsection (a) are any lobbyist that is registered or is required to register under section 1603(a)(1) of this title, any organization that employs 1 or more lobbyists and is registered or is required to register under section 1603(a)(2) of this title, and any employee listed or required to be listed as a lobbyist by a registrant under section 1603(b)(6) or 1604(b)(2)(C) of this title.

(Pub. L. 104-65, §25, as added Pub. L. 110-81, title II, §206(a), Sept. 14, 2007, 121 Stat. 747.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 110-81, title II, §206(b), Sept. 14, 2007, 121 Stat. 747, provided that: "The amendment made by this section [enacting this section] shall take effect on the date of the enactment of this Act [Sept. 14, 2007]."

§ 1614. Annual audits and reports by Comptroller General

(a) Audit

On an annual basis, the Comptroller General shall audit the extent of compliance or non-compliance with the requirements of this chapter by lobbyists, lobbying firms, and registrants through a random sampling of publicly available lobbying registrations and reports filed under this chapter during each calendar year.

(b) Reports to Congress

(1) Annual reports

Not later than April 1 of each year, the Comptroller General shall submit to the Congress a report on the review required by subsection (a) for the preceding calendar year. The report shall include the Comptroller General's assessment of the matters required to be emphasized by that subsection and any recommendations of the Comptroller General to—

(A) improve the compliance by lobbyists, lobbying firms, and registrants with the requirements of this chapter; and

(B) provide the Department of Justice with the resources and authorities needed for the effective enforcement of this chapter.

(2) Assessment of compliance

The annual report under paragraph (1) shall include an assessment of compliance by registrants with the requirements of section 1603(b)(3) of this title.

(c) Access to information

The Comptroller General may, in carrying out this section, request information from and ac-