

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-