

United States Senate

August 22, 2025

The Honorable Scott Bessent
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Acting Commissioner Bessent,

I write to express my concern about the actions of the Palestinian Youth Movement (PYM) and to ask you to investigate their funding sources for violations of U.S. tax code. The PYM is a youth activist organization known for its virulently antisemitic stances, public statements in support of terrorist groups, and activities and support for anti-Israel protests in America. While this behavior is despicable, it is the PYM's receipt of tax exempt donations that likely violates U.S. law.

PYM receives funding from Honor the Earth, a 501(c)(3) charitable organization. PYM's website states "We also accept checks payable to 'Honor the Earth'" and says U.S.-based donations are tax deductible. I believe PYM's activities, particularly its support for terrorist organizations such as Hamas, should prevent it from receiving tax exempt donations. PYM is clearly operating outside of the acceptable scope of activities in 26 U.S. Code § 501 for tax exemptions, as is Honor the Earth by sending funds to PYM.

Evidence of PYM's public support for terrorism includes:

- The Israeli government wrote in 2024 that PYM has "close ties with the Popular Front and its affiliates, as well as with the Students for Justice in Palestine organization linked to Hamas."¹ The Popular Front for the Liberation of Palestine is a U.S. designated foreign terrorist organization.
- PYM organizes events with the U.S. designated terrorist entity Samidoun.²
- After co-hosting a pro-Palestinian protest in New York City on October 8, 2023, PYM and other antisemitic groups issued a statement justifying Hamas's October 7 terrorist attacks: "Palestinian resistance factions in Gaza initiated an unprecedented liberation struggle, the 'Al-Aqsa Flood,' in response to accelerating attacks on Palestinians in Jerusalem and the West Bank."³
- PYM is a defendant in a lawsuit for its role in unlawfully blocking traffic intersections leading to Washington, D.C. during a pro-Palestinian protest in February 2024.⁴

An organization that supports terrorism, breaks U.S. law, and sows antisemitic discord should not receive any benefits from the American tax system. I ask you to immediately investigate both PYM and Honor the Earth and to take any actions necessary to remedy this situation.

Thank you for addressing this important matter.

Sincerely,



Tom Cotton
United States Senator

¹ https://www.gov.il/BlobFolder/reports/pym_palestinian_youth_movement/en/Research_Reports_PYM%20Report%20eng.pdf

² <https://www.adl.org/resources/article/palestinian-youth-movement-pym-five-things-know>

³ https://peoplesforum.org/blog_post/statement-on-times-square-palestine-protest-held-on-october-8-2023/

⁴ <https://ngo-monitor.org/ngos/palestinian-youth-movement/>

cc:

The Honorable Kashyap Patel
Director, Federal Bureau of Investigation