NATIONAL COUNCIL OF NONPROFITS
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Statement of Tim Delaney, on behalf of the National Council of Nonprofits

Before the House Oversight and Government Reform Committee's Subcommittee on Government Operations and Subcommittee on Health Care, Benefits, and Administrative Rules

Hearing on Examining a Church's Right to Free Speech

May 4, 2017

Chairmen Meadows and Jordan, Ranking Members Connolly and Krishnamoorthi, and members of the Subcommittees, I write to present the views of the National Council of Nonprofits on the longstanding third condition in Section 501(c)(3) of the Internal Revenue Code, which provides that, to be eligible for tax-exempt status and the right to receive tax-deductible contributions, charitable nonprofits, religious groups, and foundations may "not participate in, or intervene in (the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office" (a provision of law sometimes called the Johnson Amendment). The National Council of Nonprofits opposes efforts to repeal or otherwise tamper with that important protection because such legislation would disrupt and fundamentally undermine the work of the charitable, religious, and philanthropic communities – a segment of the economy that employs more than 10 percent of the workforce and serves tens of millions of Americans daily.

At the outset, I point out that our views are informed by the law, facts, and insights of Americans working in local community-based charitable nonprofits, houses of worship, and foundations around the country who have provided real-world context on the issues before your subcommittee through information delivered in this letter and these Appendices:

1. The Community Letter in Support of Nonpartisanship, signed by nearly 4,500 charitable, religious, and philanthropic organizations and for-profit businesses – from all 50 states and collectively representing tens of thousands of organizations – expressing strong opposition to efforts to weaken and/or repeal the current law that for six decades has successfully protected the integrity and effectiveness of charitable nonprofits, religious institutions, and foundations by keeping them apart from partisan electioneering; and

2. A sampling of the informed views of American voters – including your constituents – who shared insightful comments when signing the above letter, including these observations about the importance of protecting the nonpartisanship of charitable, religious, and philanthropic organizations by keeping them separate from any "political campaign on behalf of (or in opposition to) any candidate for public office":

- "*Protecting the Johnson Amendment isn't a free speech issue; advocacy and candidate endorsement are not the same. Partisan politics have no place in charitable nonprofits and faith communities*." **Life Adventure Center**, Versailles, KY
- "*No political party embodies the fullness of the gospel, while both embody aspects of it. It is impossible for churches to become partisan without watering down the good news of Jesus*." **Commonwealth Baptist Church**, Alexandria, VA
- "*The full Board of Habitat For Humanity [of Burke County] voted to oppose the repeal of the Johnson Amendment at its Board meeting of March 20th. This will create major problems for the organization causing increased difficulty with fund raising, possibly splitting the board about who, what to endorse. The potential is there to destroy the organizational structure of nonprofits in general and Habitat specifically*." **Habitat For Humanity of Burke County**, Morganton, NC

Legal and Factual Background

Since at least 1894, the federal government has exempted from taxation the income of entities "organized and conducted solely for charitable, religious, or educational purposes."[1] Today, the exemption – codified in Section 501(c)(3) of the tax code – is available to groups "organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition …, or for the prevention of cruelty to children or animals."

But tax exemption is not automatic. In the words of one court, it is "a matter of grace rather than right."[2] To be eligible for that exemption – and the ability to receive tax-deductible donations – Section 501(c)(3) provides that organizations cannot do three things:

1. In 1909, Congress declared the first condition: 501(c)(3) organizations cannot pay out "profits": "no part of the net earnings of which inures to the benefit of any private shareholder or individual." [Hence, "no profit" became "nonprofit."]
2. In 1934, Congress added the second condition: 501(c)(3) organizations cannot use their full First Amendment rights to petition their government – "no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation."
3. In 1954, the Republican-controlled Congress passed legislation, signed by President Eisenhower, that established the third condition for tax exemption: 501(c)(3) organizations

[1] See Wilson-Gorman Tariff Act of 1894.

[2] Christian Echoes National Ministry, Inc. v. United States, 470 F.2d 849 (10th Cir. 1972) (expressly rejecting the "proposition that the First Amendment right of free exercise of religion, *ipso facto*, assures no restraints, no limitations and, in effect, protects those exercising the right to do so unfettered. We hold that the limitations imposed by Congress in Section 501(c)(3) are constitutionally valid"), *cert. denied*, 414 U.S. 864 (1973). See also *Regan v. Taxation With Representation of Wash*., 461 U.S. 540 (1983) (the Supreme Court rejected the claim that Section 501(c)(3) violated First Amendment rights, holding that Congress can require organizations to comply with conditions to qualify for tax-deducible donations, because the government is not required to subsidize political ideology through tax benefits).

may "not participate in, or intervene in (the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office."[3]

Organizations can, of course, do all or any of those acts – but doing so breaches the conditions so they will no longer be exempt from taxation or eligible to receive tax-deductible contributions.

Congress and other governmental bodies have put similar legal provisions in place to guard against taxpayers subsidizing partisan political activities. For instance, the Hatch Act (and "mini-Hatch Acts" at the state level) prevent government employees from using the public's resources – including the government employees' time – to engage in partisan political activities.[4] Congressional ethics rules prevent Members of Congress and their employees from engaging in partisan electioneering using public resources or while on government grounds.[5] And judicial canons ban judges from engaging in partisan electioneering, including the statement that a judge may not "publicly endorse or oppose a candidate for public office." [6]

Congress has put other restrictions in place on partisan political activities in yet additional contexts. For instance, even though AmeriCorps, VISTA, and similar programs are designed to introduce young leaders to serving their communities, those programs prohibit participants from engaging in partisan politics while on duty.[7] Moreover, federal law prohibits government contractors and grant recipients from using government funds to intervene in partisan elections.[8]

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[3] In 1987, Congress added the language of "(or in opposition to)" to fill a loophole that groups were exploiting by actively opposing candidates. See Revenue Act of 1987.

[4] See 5 U.S. Code § 7324(a): "An employee [employed or holding office in an Executive agency other than the Government Accountability Office] may not engage in political activity while the employee is on duty, in any room or building occupied in the discharge of official duties by an individual employed or holding office in the Government of the United States or any agency or instrumentality thereof; while wearing a uniform or official insignia identifying the office or position of the employee; or using any vehicle owned or leased by the Government of the United States or instrumentality thereof."

[5] See U.S. House of Representatives House Ethics Manual, Committee on Standards of Official Conduct, 110th Congress, 2d Session, 2008 Edition, page 135: "Once House employees have completed their official duties, they are free to engage in campaign activities on their own time, as volunteers or for pay, as long as they do not do so in congressional offices or facilities, or otherwise use official resources." See also, United States Senate Select Committee on Ethics: Campaign Guidance: "Senate employees are free to engage in campaign activity on their own, as volunteers or for pay, provided they voluntarily do so on their own time, outside of Senate space, and without using Senate resources."

[6] See Code of Conduct for United States Judges Canon 5(A)(2): "A judge should not (1) act as a leader or hold any office in a political organization; (2) make speeches for a political organization or candidate, or publicly endorse or oppose a candidate for public office; or solicit funds for, pay an assessment to, or make a contribution to a political organization or candidate, or attend or purchase a ticket for a dinner or other event sponsored by a political organization or candidate."

[7] See Memorandum from Frank R. Trinity, General Counsel of the Corporation for National and Community Service, Feb. 12, 2007; "You should keep in mind the following rule: Grantee staff and program participants may not ... participate in, or endorse, political events or activities, if they are doing so while charging time to a Corporation-supported program, accumulating service or training hours towards an education award, or otherwise performing activities supported by the [Corporation for National and Community Service]."

[8] Jack Maskell, CRS Report for Congress, "'Political' Activities of Private Recipients of Federal Grants or Contracts," Oct. 21, 2008; "Generally, organizations or entities which receive federal funds by way of grants, contracts, or cooperative agreements do not lose their rights as organizations to use their *own*, private, non-

That is not to say that the foregoing groups and their employees can never intervene in partisan elections for or against candidates for public office. As Members of Congress know, one must leave government property before engaging in fundraising activities.[9] Congressional staff are trained that while they cannot engage in partisan politicking while on duty or using government resources, they can take personal leave to join a campaign.[10]

The same is true of charitable, religious, and philanthropic groups. The Internal Revenue Service (IRS) has published free resources to inform charitable nonprofits and houses of worship of the time and place restrictions on when they can and cannot intervene in efforts in support of or opposition to candidates for public office. For instance, while the IRS website warns, "Under the Internal Revenue Code, all section 501(c)(3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office," the Service also provides a variety of nonpartisan activities that are permissible.[11] The IRS provides more details in other publications.[12] Similarly, the IRS identifies where the lines are drawn between permissible and impermissible activities by religious institutions and clergy in its helpful publication, "501(c)(3) Tax Guide for Churches & Religious Organizations."[13]

Communities Rely on the Nonpartisan Work of 501(c)(3) Organizations

The work of charitable nonprofit organizations ("nonprofits") throughout the United States improves lives, strengthens communities and the economy, and lightens the burdens of government, taxpayers, and society as a whole. Your constituents recognize the vital and ongoing work of nonprofit organizations in delivering essential services, enhancing their quality of life, and uplifting the spirit of faith, innovation, and inspiration in local communities across America. Indeed, the incredible diversity of nonprofits touches and benefits Americans virtually every day of their lives.

For the past couple of months, the network of the National Council of Nonprofits has been proactively listening to the public and the nonprofit community about the potential impact of politicizing 501(c)(3) organizations by allowing them to endorse or oppose candidates for public

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federal resources for 'political' activities because of or as a consequence of receiving such federal funds. However, such organizations are uniformly prohibited from using the federal grant or contract money for such political purposes, unless expressly authorized to do so by law."

[9] According to the U.S. House of Representatives House Ethics Manual, "The House buildings, and House rooms and offices – including district offices – are supported with official funds and hence are considered official resources. Accordingly, as a general rule, they may not be used for the conduct of campaign or political activities." S*upra* at page 127. Similarly, "Senate resources may only be used for official purposes. No official resources (*e.g.*, Senate space, equipment, staff time) may be used to conduct campaign activities." United States Senate Select Committee, *supra*.

[10] See footnote 5 *supra*.

[11] See "Restriction of Political Campaign Intervention by Section 501(c)(3) Tax-Exempt Organizations," IRS website.

[12] See "Exemption Requirements – 501(c)(3) Organizations," on the IRS website, and "Lobbying Issues" by Judith E. Kindell and John Francis Reilly (1997), also on the IRS website.

[13] 501(c)(3) Tax Guide for Churches & Religious Organizations (Rev. 8-2015), IRS Publication 1828.

office. During this time, we have received more than a thousand concerned comments that demonstrate the deep opposition to the proposals to repeal or weaken the Johnson Amendment. Below are just four of these heart-felt comments from charitable nonprofits dealing with challenges at the frontlines in our communities:

> *"We intend to advance the Gospel in our ministry of healing, reconciliation, and renewal. Neither major political party currently does that or promises to do that. Therefore, we do not want any of our moneys going to the support of a political party. We cannot financially or ethically afford that kind of investment."* St. Francis Spirituality Center, Tiffin, OH
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> *"We accomplish so much more because our board meetings are not filled with disruptive arguments about which political candidate to endorse. And we don't have people questioning our motives and whether funds they donate to our missions will be redirected to a politician's election campaign. Protecting nonpartisanship protects charitable organizations and our communities from partisan politics and division that causes strife among and within those safe places."* Alliance for Strong Families and Communities, Milwaukee, WI
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> *"Nonprofits need to serve their constituents first and foremost in an unbiased manner, not be pawns of or beholden to a political party. This political independence keeps organizations open to all administrations, and more genuinely open to new ideas and policies, as well as objectively critical of policies which undermine their organization's mission and the wellbeing of their constituents."* Hamtramck Community Initiative, Hamtramck, MI
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> "*As a community foundation, we focus on philanthropy in its broadest form. We encourage all people to be engaged within our community, and to give back financially and with their time. Being nonpartisan enables us to be independent and work closely with people on all sides of the political aisle. Additionally, we - as with all 501(c)(3) organizations - are governed by a board of volunteers. Under current law, our volunteer board members work together for common purpose without permitting partisan elements to enter the conversation. If the protection that the law provides were to be diminished in any way, the focus of a common purpose for the common good could easily dissipate."* Oak Park-River Forest Community Foundation, Oak Park, IL

In Appendix 2, members of the Subcommittees can read these and scores of additional comments from your districts and states that explain how repealing or weakening current law on nonpartisanship would adversely affect their organizations and communities. These represent a small sampling of voices we have heard from grassroots nonprofits in every state.

Misunderstandings or Misinformation about the Current Law on Nonpartisanship

The current law on nonpartisanship, which protects charitable, religious, and philanthropic organizations from demands for political endorsements and opposition, is seen by the vast majority of 501(c)(3) organizations and by the general public as sound policy that should be retained for the

public good.[14] Many of the challenges to current law seen in pending legislation and public statements appear to be based on either a misunderstanding of what the law actually permits and restricts, or communications that conflate the legally and distinctly different items of advocacy regarding public policy positions, versus partisan, election-related activities. It is this misunderstanding or misinformation that has led some to believe that charitable nonprofits, religious institutions, and foundations are forced to sit on the sidelines rather than engage on important public policy debates. The truth has little or no relationship to the misunderstandings or confused communications.

The Freedom to Engage in Policy Advocacy Is Starkly Different Legally from Banned Partisan Electioneering

As made clear in the ***Community Letter in Support of Nonpartisanship*** found in **Appendix 1**, charitable nonprofits, including religious congregations, are free to speak on important matters of the day and advocate on public policy issues and legislation. This means that pastors can preach on policy issues important to their faith, such as the sanctity of all human life, marriage, and religious freedom with the clear knowledge that their voice is unfettered by government. Likewise, a food bank is in its rights to speak up on hunger-related issues, arts organizations can and do urge support for funding and freedom of expression, and virtually every charitable nonprofit can treat advocacy as core to advancing its mission. When it comes to advocacy rights, only private foundations are barred from most lobbying activities, yet they too are free to engage in public debates, promote public education efforts, and fund a wide range of issue-focused activities.

The relevant language in Section 501(c)(3) merely prohibits partisan campaign intervention, defined to include endorsing or opposing candidates for public office, publishing or distributing statements for or against candidates, or using tax-deductible and other resources to support partisan campaign activities.

Protestations to the contrary, the law on lobbying rights and candidate endorsements/opposition are distinct; failure to maintain clarity on this question is misguided or disingenuous.[15]

Personal Capacity

The protections against partisanship in Section 501(c)(3) apply to the organization, but not to the person in her or his individual capacity. Federal tax law does not limit the partisan activities of

[14] The public overwhelmingly supports current law and wants to keep politics out of charitable nonprofits, religious institutions, and foundations. A poll conducted in March 2017 found that nearly three out of four American voters (72 percent) want to keep current rules protecting 501(c)(3) organizations from the rancor and divisiveness of partisan political activity. "National Poll Finds That Americans Support the Johnson Amendment to Protect Nonprofit Nonpartisanship," Independent Sector, Mar. 20, 2017.

[15] See, *e.g.*, April 5, 2017 letter from the Governor and Attorney General of Texas sent to 23 Republicans in Congress, in which the letter that they signed asserts: "the Johnson Amendment … threatens churches with the loss of their tax-exempt status if they support or oppose legislation or candidates." A related footnote then intermixes the 1934 language with 1954 language in a way that suggest inaccurately that the Johnson Amendment covers both. It does not. Similar misinformation is floating around by proponents of repeal and weakening of proven law. We suggest that the elected officials who have been asked to sign letters prepared by others hold the ghost-writers accountable for preparing statements that are legally and factually incorrect.

individuals because individuals do not earn an exempt status under the law. This means that the CEOs of private foundations, pastors, imams, and rabbis of religious institutions, and all employees and volunteers of 501(c)(3) organizations can endorse or oppose any candidate. The only condition is that he or she does not seek to invoke the good name and tax status of the organization while expressing personal views. This is very much akin to elected officials leaving public buildings to solicit campaign contributions and congressional staffers taking time off from their public jobs to work on partisan campaigns. The rules are unambiguous and leave little room for creative re-interpretation by the IRS, partisans, or others.

Alternatives Abound

As stated at the outset, exemption from federal taxation and eligibility to receive tax-deductible contributions are not entitlements, and must be earned. But there are alternatives to 501(c)(3) status. First, as noted above, individuals can act in their individual capacity to engage in partisan electioneering, provided that they do not use 501(c)(3) resources or name. Second, 501(c)(3) organizations enjoy multiple options, including having like-minded people create an organization that can be both tax exempt and be permitted to endorse or oppose candidates for elective office or help to raise money for political campaigns. These include social welfare organizations[16], labor unions[17], and business organizations[18], such as chambers of commerce. While exempt from paying federal taxes, these organizations are distinct from charitable, religious, and philanthropic entities in that contributions to them to not entitle the donor to a federal tax deduction. Private individuals and businesses may subsidize the operations and partisan activities of these groups, but – as the courts have repeatedly said – taxpayers do not.

Forming an entity is neither new nor difficult. Indeed, it is an American tradition, chronicled in the 19th Century by de Tocqueville in *Democracy in America.*[19] Individuals in our country naturally combine to form associations to address problems, express opinions, and seek action.

The Necessity of Nonpartisanship

Legislation has been proposed that would repeal or weaken the longstanding protection from partisan demands for political endorsements and campaign contributions that 501(c)(3) organizations enjoy.[20] If enacted, the legislative proposals would politicize charitable nonprofits,

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[16] Section 501(c)(4), 26 U.S.C. 501(c)(4); see IRS summary, Social Welfare Organizations.

[17] Section 501(c)(5), 26 U.S.C. 501(c)(5); see IRS summary, Labor and Agricultural Organizations.

[18] Section 501(c)(6), 26 U.S.C. 501(c)(6); see IRS summary, Business Leagues.

[19] *Democracy in America*, Alexis de Tocqueville, edited and translated by Harvey C. Mansfield and Delba Winthrop, published by the University of Chicago (2000). See pages 489-92: "Americans of all ages, all conditions, all minds constantly unite. Not only do they have commercial and industrial associations in which all take part, but they also have a thousand other kinds: religious, moral, grave, futile, very general and very particular, immense and very small; Americans use associations to give fêtes, to found seminaries, to build inns, to raise churches, to distribute books, to send missionaries to the antipodes; in this manner they create hospitals, prisons, schools. Finally, if it is a question of bringing to light a truth or developing a sentiment with the support of a great example, they associate. Everywhere that, at the head of a new undertaking, you see the government in France and a great lord in England, count on it that you will perceive an association in the United States."

[20] H.R. 172 and S.264/H.R. 781.

houses of worship, and foundations, plunging them into the caustic partisanship that bedevils our country. It would hurt the public and damage the capacity of organizations in a wide variety of ways, including this sampling (explained in the words of frontline charitable, religious, and philanthropic organizations):

- Eroding missions: When nonprofit board members – and donors – demand that the organization take sides in a local, state, or federal election.

  > *"Nonprofits are increasingly the only entity in our community with the ability to convene disparate partners, solve problems, and broker decisions of critical importance. Our neutrality to partisan politics is an essential factor in our ability to build trust and demonstrate objectivity. A repeal or weakening of the current protections and lobbying restrictions will neuter this ability and I fear, will weaken attempts to build a stronger sense of local community."* **Community Foundation of Lorain County**, Elyria, OH

  > *"The repeal of the Johnson amendment could open up our affordable housing nonprofit and others to partisanship and in-fighting among board members and members. Our donors want the security of knowing their contributions will be used to further the good work of the organization, and not for partisan politics."* **Lexington Community Land Trust**, Lexington, KY

- Corroding public trust and threatening charitable contributions: When donors demand that the organization endorse certain local, state, or federal candidates – and then they or other donors stop supporting the organization if it remains neutral or supports the other side.

  > *"This would be a travesty if nonprofits are forced to declare their political affiliation. It would certainly affect our ability to make un-biased decisions."* **McDowell Mission Ministries, Inc.**, Marion, NC

  > *"Donors contribute to the Community Foundation because they believe their charitable dollars will be used only for charitable purposes in our community. Repeal of the Johnson Amendment will blur the line between charitable work and partisan political activities, weakening the public's trust in our foundation. That lack of trust will inevitably result in a reduction in donations, lessening our ability to carry out our charitable mission."* **Capital Region Community Foundation**, Lansing, MI

  > *"Unreasonable partisan politics are destroying the democratic fabric of this country and the same will happen to nonprofits if we allow them to be engulfed by the dirty tentacles of politicians and their personal and biased motives."* **Resource Education Awareness by Latinos**, Teaneck, NJ

  > *"Our organization is trusted by donors to do charitable work and advocacy, *not* partisan politicking. We strongly oppose a repeal of the Johnson Amendment."* **Jewish Family Service of San Diego**, San Diego, CA

- Limiting effectiveness: When board members with contrary views demand that the organization endorse their preferred candidates, whether because they are business clients, family members, or college friends, thereby creating ill-will and polarizing the board on other unrelated issues.

  > *"The collaborative private, public partnership of early childhood work is successful largely because of the inclusive and bi-partisan nature of our work. Without the assurance of this bi-partisan approach, our success will be challenged and therefore the outcomes for children and families threatened. We are responsible for educating legislatures about the ways in which children and their families depend on the shared efforts of all community stakeholders in an holistic approach to delivering services to children according to their specific needs from the earliest stage of their development through their adulthood. We would become much less effective in engaging necessary stakeholders if we campaigned for one group or another rather than focusing on our mission. Our success on behalf of families depends on broad support, not political partisanship."* **Region A Partnership for Children**, Sylva, NC

  > *"The mission of the Friends of the Carr Refuge is 'To promote the conservation of sea turtles and natural resources of the Archie Carr National Wildlife Refuge and engage in such educational, scientific partnership, and civic activities as will support the mission of the refuge.' We are Democrats, Republicans and Independents all working together as volunteers to support and advocate for the refuge and the sea turtles we all love. Our leaders chose to organize as a 501(c)(3) specifically because being nonpartisan is critical to achievement of our mission. We don't wish to ever find ourselves in a position of resisting pressure from one side or the other to endorse candidates or make campaign contributions."* **Friends of the Carr Refuge**, Indian Harbour, FL

  > "*We are good stewards of our time, treasure and talents. Our mission focuses on improving the quality of life for the most vulnerable. We do this through providing services, advocacy on those issues that impact the poor and community building. Changes to this Act could potentially force us to participate in partisan politics. Some more fully engaged in politics may expect us to since there would be no rules prohibiting such activity. This would distract us from our purpose."* **Catholic Charities, Diocese of Trenton**, Trenton, NJ

- Reducing resources: Pressure on 501(c)(3) organizations to redirect charitable resources (money, staff time, facilities, member lists, fundraising help -- as well as their brand value) to help promote partisan political campaigns.

  > *"We intend to advance the Gospel in our ministry of healing, reconciliation, and renewal. Neither major political party currently does that or promises to do that. Therefore, we do not want any of our moneys going to the support of a political party. We cannot financially or ethically afford that kind of investment."* **St. Francis Spirituality Center**, Tiffin, OH

  > *"Partisanship on the part of nonprofit organizations could be very detrimental to our mission and to the efforts we put forth to assist others. Being nonpartisan allows us the*

freedom to work with all organizations without fear of offending possible donors because of positions that their candidate may take that is in conflict with what we are trying to accomplish. This could place at jeopardy our independence to work across the community in helping those in need." King Outreach Ministry, King, NC

- Increasing dark money: Partisan donors start to misuse charitable nonprofits and religious groups the same way they have been using some 501(c)(4) social welfare organizations since the *Citizens United* decision to anonymously funnel money into partisan, election-related activities. But now they would be able to take a tax deduction for purely partisan spending.

  "Nonprofits serve a valuable purpose in their communities. Their role has always been to serve the community and stay above the fray of partisan politics. Repealing the Johnson Amendment would endanger the impartiality of the nonprofit sector and threaten it with the seduction of dark money from partisan donors. Nonprofits are not asking for this repeal." Forward Community Investments, Madison, WI

  "The arts depend on the generosity of individuals and a long-standing American tradition of Philanthropy to survive. As a return for their generosity and understanding of the cultural fabric of our country, arts donors trade their immediate funds for the ability to list charitable contributions as tax deductions. To remove this clear exchange is to topple the very base from which the arts in the United States are surviving. Please deeply consider ALL of the ways weakening the Johnson Law will: pour money into dirty politics, not remove it (which has been the promise), LOSE THE TRUST of your constituents and continue to tear at the delicate fabric of arts and culture in the United States." Kinesis Project Dance Theatre, New York, NY

- Eliminating a desired safe refuge: Americans are fed up with hyper-partisanship, and view their houses of worship and charitable nonprofits as safe havens where they can escape the acrimony and division. Indeed, the only true beneficiaries of removing the protection would be politicians and paid political consultants.

  "It is critical to our work that supporters perceive us to be 'cause'-based rather than political, partisan or ideologically based. Please do not remove the very safeguards that ensure supporters of the integrity of nonprofit organizations' motives and modes of conducting business." *Matthew Reardon Center for Autism, Savannah, GA*

  "A repeal of the Johnson Amendment would hamper our mission and render us less effective to those we serve." *Schenectady Inner City Ministry, Schenectady, NY*

  "Nonprofits need to be a refuge of acceptance and not represent an outgrowth of a political belief system." Arts organization in Northern Virginia

  "Efforts to repeal or weaken the 'Johnson Amendment,' the provision of the law that protects charitable nonprofits from partisan demands for endorsements and campaign

contributions, would significantly injure the ability of organizations to provide a safe haven from politics." Hosparus Health, Louisville, KY

Conclusion: Americans Want to Protect Nonpartisanship

Simply put, our society is better today because 501(c)(3) organizations operate as safe havens from caustic partisanship. Americans don't want to see any part — not even a *de minimis* amount — of their charitable donations redirected by someone else towards a partisan campaign. Nor do they want to see more anonymous, and in this case tax deductible, dark money flowing into political campaigns. Less still do they want some of the few remaining places where they can escape — their sacred houses of worship and trusted community gathering places — invaded and plunged into the mire and muck of polarizing partisanship. Therefore, we urge Members of the Subcommittee to oppose any attempts to repeal, weaken, or otherwise tamper with the Johnson Amendment that has proven to be a necessary and effective protection for the last 60-plus years for America's charitable, philanthropic, and religious communities and those we all serve.

Respectfully submitted,
National Council of Nonprofits

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National Council of Nonprofits

The National Council of Nonprofits (Council of Nonprofits) is a trusted resource and advocate for America's charitable nonprofits. Through our powerful network of State Associations and 25,000-plus members – the nation's largest network of nonprofits – we serve as a central coordinator and mobilizer to help nonprofits achieve greater collective impact in local communities across the country. We identify emerging trends, share proven practices, and promote solutions that benefit charitable nonprofits and the communities they serve.

Appendix 1

Community Letter in Support of Nonpartisanship

April 5, 2017

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Paul Ryan
Speaker
H-232 The Capitol
Washington, D.C. 20515

The Honorable Mitch McConnell
Senate Majority Leader
S-230 The Capitol
Washington, D.C. 20510

The Honorable Nancy Pelosi
House Democratic Leader
H-204 The Capitol
Washington, D.C. 20515

The Honorable Chuck Schumer
Senate Democratic Leader
S-221 The Capitol
Washington, D.C. 20510

The Honorable Kevin Brady
Chairman, House Ways and Means Committee
1102 Longworth House Office Building
Washington, D.C. 20515

The Honorable Orrin Hatch
Chairman, Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, D.C. 20510

The Honorable Richard Neal
Ranking Member, House Ways and Means Committee
1139E Longworth House Office Building
Washington, D.C. 20515

The Honorable Ron Wyden
Ranking Member, Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Speaker Ryan, Majority Leader McConnell, Leader Pelosi, Leader Schumer, Chairman Brady, Chairman Hatch, Ranking Member Neal, and Ranking Member Wyden:

The undersigned organizations strongly oppose proposals that would politicize the charitable nonprofit and philanthropic community by repealing or weakening current federal tax law protections that prohibit 501(c)(3) organizations from endorsing, opposing, or contributing to political candidates.

Nonpartisanship is a cornerstone principle that has strengthened the public's trust of the charitable community. In exchange for enjoying tax-exempt status and the ability to receive tax-deductible contributions, 501(c)(3) organizations – charitable nonprofits, including religious congregations, and foundations – agree to not engage in "any political campaign on behalf of (or in opposition to) any candidate for public office."

That provision of law protects the integrity and independence of charitable nonprofits and foundations. It shields the entire 501(c)(3) community against the rancor of partisan politics so the charitable community can be a safe haven where individuals of all beliefs come together to solve community problems free from partisan divisions. It screens out doubts and suspicions regarding ulterior partisan motives of charitable organizations, as undoubtedly would occur if even just a few charitable organizations engaged in partisan politics. Nonpartisan credibility is critical to the ability of 501(c)(3) organizations to work with elected officials of all parties at the local, state, and federal levels to address community needs.

Charitable nonprofits, including religious congregations, are free to speak on important matters of the day and advocate on public policy issues and legislation. Private foundations, while barred from most lobbying activities, are free to engage in public debates, promote public education efforts, and fund a wide range of issue-focused activities. The relevant language in Section 501(c)(3) merely prohibits partisan campaign intervention, defined to include endorsing or opposing candidates for public office, publishing or distributing statements for or against candidates, or using tax-deductible and other resources to support partisan campaign activities.

We are united in opposing any and all efforts to weaken or repeal this longstanding protection in the federal tax code (sometimes called the Johnson Amendment) that President Eisenhower signed into law in 1954. Weakening the law by allowing leaders of individual 501(c)(3) entities to endorse candidates for public office and engage in some partisan electioneering activities would damage the integrity and effectiveness of all charitable organizations and spawn litigation as innovative partisans seek to expand gray areas in the proposed legislation. Repealing the Johnson Amendment, an approach promoted by the President and some in Congress, would damage the federal Treasury as people take tax deductions for political contributions they could then funnel through charitable nonprofits, undercut fair elections by providing a loophole to avoid campaign contribution disclosure laws, and empower politicians to exert pressure for access to foundation assets and charitable funds for their own partisan campaigns rather than for the public good.

We urge you to join us in opposing efforts to weaken and/or repeal the current law that for six decades has successfully protected the integrity and effectiveness of charitable nonprofits and foundations by keeping them apart from partisan politics.

Respectfully,

National Organizations

Abila
Accreditation Council for Psychoanalytic Education, Inc.
AdoptAClassroom.org
Alliance for Strong Families and Communities
Alfred P. Sloan Foundation
American Alliance of Museums
American Association of Anatomists
American Association of Physics Teachers
American Association of Teachers of German
American Bladder Cancer Society
American Board of Venous & Lymphatic Medicine
American Brass Chamber Music Association
American Conference of Academic Deans
American Heart Association
American Historical Association
American Jewish Committee
American Medical Association Foundation
American Physiological Society
American Podiatric Medical Association, Inc.
American Red Cross
Americans for the Arts
Americans Promoting Study Abroad
Americans United for Separation of Church and State
Amyloidosis Foundation
Annie E. Casey Foundation
Asian Pacific American Legal Resource Center
Association for Jewish Outreach Professionals
Association of American Colleges and Universities
Association of Art Museum Directors
Association of Direct Response Fundraising Counsel
Association of Fundraising Professionals
Association of Immunization Managers
Association of Nature Center Administrators
Astraea Lesbian Foundation for Justice
Baptist Joint Committee for Religious Liberty
Baptist Women in Ministry
Barr Foundation
BoardSource
Brady Campaign and Center to Prevent Gun Violence
Camp Fire
Campion Foundation
Catholic Charities USA
Catholic Mobilizing Network
Center for Health, Environment & Justice
Center for Inquiry
Charles Stewart Mott Foundation
Citizen Schools
CleanSlateNow
Commonwealth Fund
Council on Foundations
Council for Global Equality
Dance USA
Dementia Society, Inc.
Democracy 21
Destination & Travel Foundation
Dietel Partners, LLC
Disability Rights Advocacy Fund
Ecology Project International
Engineering Conferences International
Feed the Children
Feeding America

Food & Water Watch
Ford Foundation
Forum of Regional Associations of Grantmakers
Freedom From Religion Foundation
Free Press
Girl Scouts of the USA
Girls Inc.
Global Integrity
Goodwill Industries, International
Grantmakers for Effective Organizations
Greater Nonprofits
GuideStar
Habitat for Humanity International
Harbor Compliance
HawkWatch International
Hindu American Foundation
Histiocytosis Foundation
Horizons National
Human Science Institute
Independent Sector
International Essential Tremor Foundation
International Hearing Dog, Inc.
International Performing Arts for Youth
International Primate Protection League
Issue One
Jessie Ball DuPont Fund
Jewish Council for Public Affairs
Jewish Federations of North America
Leadership USA
League of American Orchestras
League of Women Voters
Leukemia Research Foundation
Local Learning: The National Network for Folk Arts in Education
Lumina Foundation
Lymphoma Foundation of America
Migraine Research Foundation
Mentors International
Morino Ventures, LLC
National Association of Charitable Gift Planners
National Association of Health Data Organizations
National Association of State Boating Law Administrators (NASBLA)
National Association of Watch and Collectors
NAMI, National Alliance on Mental Illness
National Center for Appropriate Technology
National Center for Fire and Life Safety
National Committee for Responsive Philanthropy
National Council of Behavioral Health
National Council of Churches
National Council of Nonprofits
National Dance Education Organization
National Hartford Centers of Gerontological Nursing Excellence
National Human Services Assembly
National Indian Child Welfare Association
National LGBTQ Task Force
National Organization for Albinism and Hypopigmentation
National Runaway Safeline
National Safe Place Network
National Tongan American Society
NEO Law Group
North American Bramble Growers Research Foundation
OPERA America
Partnership for America's Children
Pension Fund of the Christian Church
Philanthropy for Active Civic Engagement
Project Wet Foundation
Project Managers Without Borders
Public Citizen
Rockefeller Brothers Fund
Secular Coalition for America
Senior Executives Association
Seva Foundation
Skillman Foundation
Silicon Valley Community Foundation
Smith's Food and Drug
Social Velocity
The Arc of the United States
The Aspen Institute
The Commonwealth Fund
The Dibble Institute
The Educational Foundation of America
The Honor Society of Phi Kappa Phi
The Michael J. Fox Foundation
The Ocean Foundation
The Pulmonary Fibrosis Foundation
The Voter Participation Center
TIDES
Unemployment Services Trust
Union for Reform Judaism
United Way Worldwide
University Professional & Continuing Education Association
US Lacrosse
Vasculitis Foundation
Volunteers of America
Voto Latino

Wallace Global Fund
WasteWater Education
Weingart Foundation
William and Flora Hewlett Foundation
Words Without Borders
World Day of Prayer USA
World Neighbors, Inc.
Youth Services America
YWCA USA

All Signers Organized by State

Go to www.GiveVoice.org to see the list of nearly 4,500 organizational signers from all 50 states

NATIONAL COUNCIL OF NONPROFITS
National voice. State focus. Local impact.

Appendix 2

House Committee on Oversight and Government Reform
Hearing on Examining a Church's Right to Free Speech

In March 2017, charitable, religious, philanthropic and other organizations were given the opportunity to sign onto the **Community Letter in Support of Nonpartisanship,** reproduced in Appendix 1. Nearly 4,500 organizations signed the letter. Signers were also given the option to submit comments on how changes to current law on nonpartisanship (Johnson Amendment) might affect their organizations and their work. More than a thousand individuals wrote comments on behalf of their organizations. In this Appendix, members of the Subcommittees on Government Operations and Health Care, Benefits, and Administrative Rules can read some of the comments from your districts and states that explain how repeal or weakening of current law on nonpartisanship would adversely affect their organizations and communities. The comments presented here represent a small sampling of voices heard from grassroots nonprofits in every state.

California

"Our organization is trusted by donors to do charitable work and advocacy, *not* partisan politicking. We strongly oppose a repeal of the Johnson Amendment."

Jewish Family Service of San Diego,
San Diego, CA

"Allowing politics to be part of the Nonprofit Process will cause divisions within board rooms across the country. Now more than ever there needs to be places of common interest from both sides of the political spectrum. Introducing politics into the nonprofit process will be counterproductive to the mission. I urge the administration to reconsider repeal of the Johnson amendment."

Speech and Language Development Center,
Buena Park, CA

"I strongly recommend keeping current nonprofit rules in place. This will maintain the integrity of our sector and prevent political corruption!"

Family Care Network, Inc.,
San Luis Obispo, CA

"In my experience as a board member for several nonprofits, the Johnson amendment is essential in ensuring nonpartisanship. Deleting this amendment would invite the misuse of charitable funds in use of candidates and politicians."

Galileo Coaching,
Santa Barbara, CA

District of Columbia

"We cannot allow pulpits to become partisan. That would divide churches. We can also not allow for vital social services to be threatened by taking away 501(c)(3) status."

Franciscan Action Network,
Washington, DC

"The League believes that the definitions of prohibited political activity should not be narrowed in any way."

League of Women Voters,
Washington, DC

"The Forum of Regional Associations of Grantmakers supports the continued full enforcement of current law that prohibits 501(c)(3) charitable organizations from endorsing, opposing or contributing to political candidates and engaging in partisan campaign activities – also known as the 'Johnson Amendment.' We are troubled by recent proposals in Washington to weaken or repeal this longstanding protection in the federal tax code."

Forum of Regional Associations of Grantmakers,
Washington, DC

"Without this rule, nonpartisan charities and places of worship would be open to manipulation for political ends. Up to now, charities and religious organizations have been insulated from electioneering, and instead have been committed to doing good work, like alleviating poverty, ministering to the spirit, curing disease, and addressing other basic human and social needs. Changing the law jeopardizes the public's confidence that their charitable contributions would be used for these universally valued purposes rather than mere partisan politics."

Public Citizen,
Washington, DC

Florida

"The mission of the Friends of the Carr Refuge is 'To promote the conservation of sea turtles and natural resources of the Archie Carr National Wildlife Refuge and engage in such educational, scientific partnership, and civic activities as will support the mission of the refuge.' We are Democrats, Republicans and Independents all working together as volunteers to support and advocate for the refuge and the sea turtles we all love. Our leaders chose to organize as a 501(c)(3) specifically because being nonpartisan is critical to achievement of our mission. We don't wish to ever find ourselves in a position of resisting pressure from one side or the other to endorse candidates or make campaign contributions."

Friends of the Carr Refuge,
Indian Harbour, FL

"Local market research in our community tells us that nonprofits are the most trusted entity, while government comes in last on the trust scale. We know that part of that trust is dependent on nonprofits being seen as nonpartisan and apolitical. It's critical to nonprofits credibility in local communities, in weighing in on policy issues, and in fundraising, that we be seen as independent and without political agendas. Please help us maintain our trust and our credibility among the people we serve and depend on. Refuse to repeal the Johnson Amendment."

Nonprofit Center of Northeast Florida,
Jacksonville, FL

"Keep nonprofits out of the political arena. We don't need our purity of intent sullied by political in-fighting and partisanship. There needs to be at least one area of society that can deal with the world's issues peacefully and productively without any governmental interference."

RemediOcean Inc.,
Clearwater, FL

Georgia

"It is critical to our work that supporters perceive us to be 'cause'-based rather than political, partisan or ideologically based. Please do not remove the very safeguards that ensure supporters of the integrity of nonprofit organizations' motives and modes of conducting business."

Matthew Reardon Center for Autism,
Savannah, GA

"We in the nonprofit sector ask you to weigh the gravity of not existing for folks who desperately need us."

Savannah Center for Blind and Low Vision,
Savannah, GA

"Small nonprofit organizations like ours already face a constant struggle for funding. If tax deductions are allowed for partisan activity then more donations will flow to those organizations engaging in political rhetoric, making sustainability for non-partisan organizations even more difficult.

"This effort is antithetical to the spirit of charitable work; nonprofit groups should not have to choose between partisanship and survival."

Jennifer Ann's Group,
Atlanta, GA

"The repeal of the Johnson Amendment would weaken the integrity of our organization and for all nonprofits."

Mainspring Conservation Trust,
Young Harris, GA

"On Behalf of our membership of over 1500 nonprofit organizations, we oppose efforts to weaken and/or repeal the current federal tax law protections that prohibit 501(c)(3) organizations from endorsing, opposing, or contributing to political candidates."

Georgia Center for Nonprofits,
Atlanta, GA

Illinois

"Evanston Community Foundation supports local nonprofits in their everyday efforts to provide services. They have done so effectively within the guidelines of the Johnson Amendment. Nonprofit organizations effectively speak on the issue without endorsing candidates in a nonpartisan method. We fully support this method of advocacy - as the issues that affect the disproportionate disadvantaged clients that most nonprofits serve is not a partisan political issue."

Evanston Community Foundation,
Evanston, IL

"Our mission - of developing responsible, conscientious and effective leaders - is a non-partisan one, and one that we hope will remain as such."

Arthur J. Schmitt Foundation,
Northbrook, IL

"It is critical for Children's Home Society of America to educate policy members about the issues impacting the children and families our members serve. The Johnson amendment protects the ability to advocate in a nonpartisan way without being asked for personal or organizational support in return of support of an issue."

Children's Home Society of America,
Chicago, IL

"Changes to this decade's old legislation would threaten nonprofit nonpartisanship + threaten public trust in the charitable sector as politically neutral problem solvers."

Forefront,
Chicago, IL

"We need to keep politics out of our work so that resources are directed toward our mission not politics."

Gene Siskel Film Center,
Chicago, IL

"As a community foundation, we focus on philanthropy in its broadest form. We encourage all people to be engaged within our community, and to give back financially and with their time. Being nonpartisan enables us to be independent and work closely with people on all sides of the political aisle. Additionally, we - as with all 501(c)(3) organizations - are governed by a board of volunteers. Under current law, our volunteer board members work together for common purpose without permitting partisan elements to enter the conversation. If the protection that the law provides were to be diminished in any way, the focus of a common purpose for the common good could easily dissipate. "

Oak Park-River Forest Community Foundation,
Oak Park, IL

Iowa

"Nonpartisanship helps to create and sustain the credibility of our organization. Removing the legal protection of this status would be very damaging. We rigorously maintain a posture of being non-denominational, non-discriminatory, and non-partisan. It is what helps to keep our image in the community strong and respectable."

Habitat for Humanity of Clinton County,
Clinton, IA

"Please - consider the future of philanthropy and nonprofit organizations - do not repeal in any way that which makes nonprofits unique and able to support so much good work in this country.

Dubuque Mercy Health Foundation,
Dubuque, IA

Kentucky

"The Kentucky Council of Churches joins other nonprofit organizations in urging Congress and the President to keep the Johnson Amendment in act. Protect congregations and

other charitable institutions from partisan politics.

"Nonprofit organizations and faith groups need to remain nonpartisan and neutral to best service their constituents. Without the Johnson Amendment these entities risk their integrity and could put partisanship and finances above the mission and people they serve."

Kentucky Council of Churches,
Lexington, KY

"The Johnson Amendment is working well. It doesn't need to be repealed or changed."

Christian Appalachian Project,
Paintsville, KY

"The Johnson Amendment protects us from partisanship and preserves our ability to work on issues that matter to our communities without regard to political parties."

United Way of Mason County,
Maysville, KY

"The repeal of the Johnson amendment could open up our affordable housing nonprofit and others to partisanship and in-fighting among board members and members. Our donors want the security of knowing their contributions will be used to further the good work of the organization, and not for partisan politics."

Lexington Community Land Trust,
Lexington, KY

"Efforts to repeal or weaken the 'Johnson Amendment,' the provision of the law that protects charitable nonprofits from partisan demands for endorsements and campaign contributions, would significantly injure the ability of organizations to provide a safe havens from politics."

Hosparus Health,
Louisville, KY

"Endorsing or contributing to candidates, even if by only a few organizations, would destroy the non-partisanship necessary for nonprofits to effectively solve problems in our communities. Allowing people to make tax-deductible contributions to groups who endorse or oppose candidates would erode the integrity of the nonprofit sector.

"Protecting the Johnson Amendment isn't a free speech issue; advocacy and candidate endorsement are not the same. Partisan politics have no place in charitable nonprofits and faith communities."

Life Adventure Center,
Versailles, KY

"The Henry Clay Memorial Foundation exists because the legacy of Henry Clay is relevant to a broad spectrum of people interested in American and Kentucky History. His legacy of leadership and his ability to strike compromises to further the greater good continues to inspire leaders on both sides of the aisle. The Foundation could not exist and accomplish its goals without broad, non-partisan support -- its work, and the work of other heritage-focused nonprofits, would be compromised and marginalized if it were perceived to be partisan and/or engaged in politics representing a particular brand of political ideology."

Henry Clay Memorial Foundation,
Lexington, KY

"As the statewide advocacy group for homeless and housing providers in Kentucky, we work with lawmakers on both sides of the aisle on policy, not politics. Repealing the Johnson Amendment could damage the relationships we have developed over the years and jeopardize our future work on housing issues."

Homeless & Housing Coalition of KY,
Frankfort, KY

Michigan

"Please do not allow charitable dollars and politics to become entangled."
Community Foundation of St. Clair County,
Port Huron, MI

"Nonprofits need to serve their constituents first and foremost in an unbiased manner, not be pawns of or beholden to a political party. This political independence keeps organizations open to all administrations, and more genuinely open to new ideas and

policies, as well as objectively critical of policies which undermine their organization's mission and the wellbeing of their constituents."

Hamtramck Community Initiative,
Hamtramck, MI

"Political agendas could place our nonprofit organization in a compromising or precarious situation when acquiring and providing support of educational services. We operate in community centers, halls, varying religious entities and educational entities. It is our quest to promote equal academic support for all people regardless of political party, religious affiliation, creed, color."

reQuest-Ed Learning Institute,
Troy, MI

"The provisions provided by the Johnson Amendment keeps the nonprofit and foundation community honest to debate important policy issues, without trudging into partisan politics. This distinction is crucial to our civil society and allows our social sector to enable democratic behaviors to exist and thrive. The repeal of the Johnson Amendment will erode our sector and our society."

The Skillman Foundation,
Detroit, MI

"Donors contribute to the Community Foundation because they believe their charitable dollars will be used only for charitable purposes in our community. Repeal of the Johnson Amendment will blur the line between charitable work and partisan political activities, weakening the public's trust in our foundation. That lack of trust will inevitably result in a reduction in donations, lessening our ability to carry out our charitable mission."

Capital Region Community Foundation,
Lansing, MI

Missouri

"I believe it is important for nonprofits to keep their ability to remain nonpartisan. There are more pros to keeping this amendment in place than there are cons."

Episcopal City Mission,
St. Louis, MO

"VisionServe Alliance is a coalition of 111 nonprofit organizations providing services to people who have lost their sight or who are born without sight. Daily living skills, Braille, job training and placement, technology training and more are provided from babies to grannies. Without the ability to fundraise from individuals, foundations, etc., these services could not be provided. Unemployment amongst blind people is 70% - the CDC tells us that 15.9 million Baby Boomers will lose their vision. We must not lose our ability to raise money!"

VisionServe Alliance,
St. Louis, MO

"Southeast Missouri Food Bank addresses food insecurity in sixteen counties of Missouri by working to provide supplemental food supplies to families who aren't able to put enough meals on the table for their families day to day. Hunger shouldn't be a problem in America, the land of plenty, but it is. Food banks need bipartisan support and we shouldn't risk be penalized for talking to our political leaders about the role government should play in addressing this important issue."

Southeast Missouri Food Bank,
Sikeston, MO

"The 501(c)(3) charity organizations should not politicize their activities."

Shia Islamic Education Center,
Wildwood, MO

"The fact that politics is not our driving force allows us to retain our mission without political ambiguity. The history of this country reveals that the nonprofit sector has equipped and empowered our nation in ways that supported the Government social policies without political allegiances. I implore you to respect that nonpartisan stance of Nonprofits across this Nation."

The Hope Center KC,
Kansas City, MO

New Jersey

"We are good stewards of our time, treasure and talents. Our mission focuses on improving the quality of life for the most vulnerable. We do this through providing services, advocacy on those issues that impact the poor and community building. Changes to this Act could potentially force us to participate in partisan politics. Some more fully engaged in politics may expect us to since there would be no rules prohibiting such activity. This would distract us from our purpose."

Catholic Charities, Diocese of Trenton,
Trenton, NJ

"We strongly believe that foundations should not be connected with specific candidates. Foundations have goals they promote and need acceptance by all to successfully promote those goals. Different foundations have significant different goals. Aligning goals with specific parties or candidates ensures further conflict among lawmakers and guarantees that large foundations with huge endowments will dictate which goals are promoted."

Pascale Sykes Foundation, Inc.,
Red Bank and Vineland, NJ

"Nonpartisanship is essential to the function of a not-for-profit. Remember; churches are not-for-profits. Remember the separation of church and state."

Society In The Ekos, Inc.,
Boonton, NJ

"Unreasonable partisan politics are destroying the democratic fabric of this country and the same will happen to nonprofits if we allow them to be engulfed by the dirty tentacles of politicians and their personal and biased motives."

Resource Education Awareness by Latinos,
Teaneck, NJ

New York

"It would be dangerous to blur the current clear language that conditions tax-exempt status and the ability to receive tax-deductible donations in part on not engaging in partisan, election-related activities for or against candidates for public office. Nonprofits must be above the political fray in order to focus on solving problems in our communities. Nonpartisan credibility is critical to the ability of 501(c)(3) organizations to work with elected officials of all parties at the local, state, and federal levels to address community needs. Please do not repeal or weaken the 'Johnson' amendment."

The Century Foundation,
New York, NY

"We have always been bi-partisan and have received support from the most liberal and the most conservative. I would hate to see nonprofits become political. It serves no purpose and can only make them less productive. We are living in very sad times."

The Raoul Wallenberg Committee of the United States,
New York, NY

"This bill will allow the wealthy to donate huge sums to nonprofits that will advocate for their political views and they will be able to get a tax deduction at the same time. It will corrupt charitable organizations as it has corrupted our elections."

Westbeth Artists Residents Council,
New York, NY

"The arts depend on the generosity of individuals and a long-standing American tradition of Philanthropy to survive. As a return for their generosity and understanding of the cultural fabric of our country, arts donors trade their immediate funds for the ability to list charitable contributions as tax deductions. To remove this clear exchange is to topple the very base from which the arts in the United States are surviving. Please deeply consider ALL of the ways weakening the Johnson Law will: pour money into dirty politics, not remove it (which has been the promise) LOSE THE TRUST of your constituents and continue to tear at the delicate fabric of arts and culture in the United States. "

Kinesis Project Dance Theatre,
New York, NY

"Our founding fathers were wise enough to understand that religion has no place in government for the same reason that government has no place in religion other than to protect our inalienable right to freely practice the religion of our choice."

JCC of Binghamton,
Vestal, NY

"It would be divisive, and abusive of the trust that binds us together as a Christian community, for me to endorse any candidate from the pulpit, where members of the congregation have no opportunity to engage in dialog. In addition, I don't, and could never, speak on behalf of everyone in the church I serve. We seek to form people in Christian faith and ask them to vote their conscience."

First Presbyterian Church,
Rome, NY

"A repeal of the Johnson Amendment would hamper our mission and render us less effective to those we serve."

Schenectady Inner City Ministry,
Schenectady, NY

"Repealing or substantially weakening the Johnson Amendment will erode the public's trust in nonprofits. We work hard to earn our reputations, to be good stewards of donor dollars, and to be transparent in meeting our mission. I see nothing good to come from repealing/weakening. We are currently able to advocate for our causes; playing partisan politics is not within our missions."

St. Paul's Center,
Rensselaer, NY

North Carolina

"The collaborative private, public partnership of early childhood work is successful largely because of the inclusive and bi-partisan nature of our work. Without the assurance of this bi-partisan approach, our success will be challenged and therefore the outcomes for children and families threatened. We are responsible for educating legislatures about the ways in which children and their families depend on the shared efforts of all community stakeholders in an holistic approach to delivering services to children according to their specific needs from the earliest stage of their development through their adulthood. We would become much less effective in engaging necessary stakeholders if we campaigned for one group or another rather than focusing on our mission. Our success on behalf of families depends on broad support, not political partisanship."

Region A Partnership for Children,
Sylva, NC

"The full Board of Habitat For Humanity [of Burke County] voted to oppose the repeal of the Johnson Amendment at its' Board meeting of March 20th. This will create major problems for the organization causing increased difficulty with fund raising, possibly splitting the board about who, what to endorse. The potential is there to destroy the organizational structure of nonprofits in general and Habitat specifically."

Habitat For Humanity of Burke County,
Morganton, NC

"Our organization represents a very diverse group of 280+ volunteers, 170+ health and community partnering organizations, and 700+ donors who provide care for almost 2000 vulnerable persons each year. We bridge politics, theological, and social spectrums and collectively share a commitment to caring for our neighbors in need. We are a highly cost-effective organization, returning $8.33 worth of care for every dollar invested.

"Removing or weakening the law would do irreparable damage to our organization and our ability to care for 2000 vulnerable persons."

Henderson County Free Medical Clinic d/b/a The Free Clinics,
Hendersonville, NC

"Nonprofits play an important role in keeping people focused on community needs and linking those to policy advocacy by staying focused on issues - not partisan politics. Weakening the restrictions on partisan electoral activities in any way will undermine the community trust of the nonprofit sector

and potentially weaken resources that nonprofits have to help address critical community issues."

Children First/Communities in Schools of Buncombe County,
Asheville, NC

"To allow 501(c)(3) organizations to be political would undermine public confidence and would divide a charitable community organization like ours. "

Kiwanis Club of Black Mountain Swannanoa Foundation,
Black Mountain, NC

"It is a dangerous and slippery slope to allow nonprofits to enter the political realm. Mental health challenges affect all types of people; rich, poor, Republican, Democratic, etc. To risk the integrity of nonprofits by allowing them to endorse political candidates is pure insanity."

Mental Health Association in Greensboro, Inc.,
Greensboro, NC

"This would be a travesty if nonprofits are forced to declare their political affiliation. It would certainly affect our ability to make un-biased decisions."

McDowell Mission Ministries, Inc.,
Marion, NC

"Partisanship on the part of nonprofit organizations could be very detrimental to our mission and to the efforts we put forth to assist others. Being nonpartisan allows us the freedom to work with all organizations without fear of offending possible donors because of positions that their candidate may take that is in conflict with what we are trying to accomplish. This could place at jeopardy our independence to work across the community in helping those in need."

King Outreach Ministry,
King, NC

"Without the benefits that a 501(c)(3) organization can access, we would be unable to provide the pro bono services to the many people we treat in our outpatient clinics, provide residential services to, and crisis and mobile crisis services as well. The many dollars that nonprofits such as ours save the local communities and hospital emergency departments was upward of $4M dollars last year. We are strongly urging the Legislature and the President not to weaken or repeal long standing protections in the federal tax codes."

Freedom House Behavioral Health Care/Recovery Center,
Ten locations throughout NC

"Please do not politicize the charitable nonprofit and philanthropic community by repealing or weakening current federal tax law protections that prohibit 501(c)(3) organizations from endorsing, opposing, or contributing to political candidates. Our nonprofit, as well as many others, work especially well without having to compete even more for dollars in support. The public trust in our organization would be shaken if this measure passes."

Children's Theater Festival,
Tryon, NC

"The full board of Burke Charitable Properties, Inc. is opposed to the repeal of the Johnson Amendment. It will compound issues across the board for the organization; namely, interjecting any political issue into this environment would split the board and create additional difficulties in fund raising. This is a very bad idea!"

Burke Charitable Properties, Inc.,
Morganton, NC

"Bullington Gardens is a horticultural education center and public garden open to all. We receive funding from both our state and county governments and primarily from the general public. Partisanship would hurt our ability to raise funds and attract volunteers. It would damage our image as a place that welcomes all residents, visitors, and especially children to our facilities and programs."

Bullington Gardens, Inc.,
Hendersonville, NC

"Preventing child abuse and neglect is a non-partisan issue. We are more effective in sharing that message free from politics and would be severely hampered in our work if the Johnson Amendment was repealed. "

Prevent Child Abuse North Carolina,
Raleigh, NC

"We work with a variety of children and families and are supported by people across the political spectrum. We are not political and do not want our mission to be viewed through a political lens. This would be a bad idea that will distort our mission and potentially undermine the credibility we have in the community."

Loaves and Fishes Ministry,
Raleigh, NC

"Serving others in need is always a bipartisan issue!"

Loaves & Fishes, Inc.,
Charlotte, NC

Ohio

"We intend to advance the Gospel in our ministry of healing, reconciliation, and renewal. Neither major political party currently does that or promises to do that. Therefore, we do not want any of our moneys going to the support of a political party. We cannot financially or ethically afford that kind of investment."

St. Francis Spirituality Center,
Tiffin, OH

"Nonprofits are increasingly the only entity in our community with the ability to convene disparate partners, solve problems, and broker decisions of critical importance. Our neutrality to partisan politics is an essential factor in our ability to build trust and demonstrate objectivity. A repeal or weakening of the current protections and lobbying restrictions will neuter this ability and I fear, will weaken attempts to build a stronger sense of local community."

Community Foundation of Lorain County,
Elyria, OH

"The neutrality required to create positive change by a foundation would be lost under partisan action in elections."

Toledo Community Foundation,
Toledo, OH

"Weakening the Johnson Amendment is a bad idea and risks undermining the trust that the public places in well-run, ethically managed nonprofits. There is no upside to the erosion of important barriers that keep the nonprofit sphere nonpartisan, legally protected from electioneering, and focused on what is most beneficial to the communities we serve."

Cleveland Zoological Society,
Cleveland, OH

"The Multifaith Campus Alliance (MCA) works on the campus of Sinclair Community College to facilitate respectful conversation among people of different faith traditions. Our goal is to foster inclusiveness and mutual accommodation, making room for as many different perspectives as possible. Repealing the Johnson amendment would discourage voices like ours, which seek to build connections, and encourage those which seek to build and maintain barriers between people and groups."

Multifaith Campus Alliance of the Miami Valley,
Dayton, OH

South Carolina

"Repealing the Johnson Act is not only bad for government, it would be terrible for congregations and nonprofits. Allowing congregations and the clergy to be bought or sold for political gain would be a cancerous affliction. We are healthier when we observe and live within the boundaries of the 'wall' between Church and State that Thomas Jefferson described in his oft-quoted letter."

South Carolina Christian Action Council,
Columbia, SC

"We are compelled by God's call to us to speak up in defense of all human life from the moment of conception until natural death. In addition, the Constitution of the United States of America also empowers all persons the

right to the freedom of speech. Repealing or weakening the verbiage of Johnson Amendment would violate our freedoms and even worse, the unborn children would be deprived of their inalienable rights and protection from harm."

Pregnancy Center and Clinic of the Lowcountry,
Hilton Head Island, SC

"Nonprofits are another form of checks and balances on the government. Our grassroots work should influence our passion and advocacy not getting embroiled in the political fervor of the moment."

Black River United Way,
Georgetown, SC

Tennessee

"Repealing the Johnson Amendment would open the flood gates and subject 501(c) 3 organizations to partisan politics that would alter, limit, and be detrimental to its Mission and the members it serves. Should changes in the Johnson Amendment be necessary, it should be done using a common sense approach rather than imploring rigid extremes."

Habitat for Humanity of Anderson County,
Oak Ridge, TN

Virginia

"No political party embodies the fullness of the gospel, while both embody aspects of it. It is impossible for churches to become partisan without watering down the good news of Jesus. The Johnson amendment allows congregations to engage in politics without becoming political pawns."

Commonwealth Baptist Church,
Alexandria, VA

"The repeal of the Johnson Amendment, which allows a tax exemption for donors to nonprofit charitable organizations, would significantly damage our ability to raise funds needed to serve those in our communities in need of safe, decent and affordable housing. With every new homeowner, our community benefits through the families' paying of property taxes. Furthermore, the families become donors to their communities by moving out of poverty housing to a more stable and healthy environment as they invest in their future through home ownership. Children grow and enjoy educational improvements. As each family thrives, so too our communities of Farmville, Prince Edward, Buckingham, Cumberland and Charlotte Counties thrive. Please do not repeal this protection in the federal tax code so critical to our ability to serve those in need and to keep our charitable efforts free from unwanted political partisanship."

Farmville Area Habitat for Humanity,
Farmville, VA

"Charitable foundations serve to channel the generosity of private citizens towards the causes and issues that resonate with their passions and experiences. For them to continue to fulfill this purpose, it is crucial that the public trust they have earned over the years is not diminished by partisan labels or influence."

Council on Foundations,
Arlington, VA

"Traveling Players is an educational theatre company serving children 8-18 from families that represent a spectrum of political beliefs. It is imperative that nonprofits remain above the political fray. Nonprofits need to be a refuge of acceptance and not represent an outgrowth of a political belief system."

Traveling Players Ensemble,
Great Falls, VA

"As a community foundation, our role is to bring all sectors of our local community together to support our hometown. It is important for Community Foundations to be able to serve as a neutral party and convener within our community. Maintaining our status as a non-partisan group is crucial to that effort."

Williamsburg Community Foundation,
Williamsburg, VA

Wisconsin

"Nonprofits do work that is crucial to the social fabric of society. COPE supports people who are vulnerable and keeps people out of jails and hospitals by giving people suffering from mental illness a place where they can connect to a caring person and receive support. Please do not weaken our structure by nonprofit status."

COPE Services,
Grafton, WI

"As advocates for those that often have little to no voice, implementing such a policy would effectively silence those who would be fearful of retaliation by politicians who may disagree with the position of these agencies. The world of politics continues to erode on a daily basis with an full onslaught of bills and actions that look to diminish and/or silence those who would oppose the new leadership. Today's politicians needs to work harder at creating more transparency and forget about introducing new bills that would instead look to erode the integrity of open and honest transactions in political campaign financing. Nonprofits would also not benefit from a bill that would allow for the potential of misguided decisions by few nonprofit leaders to negatively brand all of us as "available and for sale if the price is right". We therefore respectfully ask that you strongly oppose any action to repeal the Johnson Amendment in the best interest of the millions of families that rely on all nonprofits to preserve and enhance their quality of life."

La Causa,
Milwaukee, WI

"Nonprofits are hailed as safe spaces in our communities because we bring people together to solve problems, help each other, and enrich the lives of many. We accomplish so much more because our board meetings are not filled with disruptive arguments about which political candidate to endorse. And we don't have people questioning our motives and whether funds they donate to our missions will be redirected to a politician's election campaign.

"Protecting nonpartisanship protects charitable organizations and our communities from partisan politics and division that causes strife among and within those safe places. Bills pending in Congress would repeal or significantly weaken the current law's longstanding protections by inviting charitable and philanthropic organizations to endorse or oppose candidates for elected office and divert some of their assets away from their missions to instead support partisan campaigns. This legislation would subject charitable nonprofits and foundations to demands for political endorsements and campaign contributions (diverting donors' money away from mission-related work to benefit politicians) and damage public trust in the work of nonprofits.

"Further, it's completely unnecessary. Nonprofits - and their individual staff, board members, and volunteers - already have many legal avenues to freely express their views on a wide range of public policy issues through existing laws that allow for advocacy of our missions to policymakers."

Alliance for Strong Families and Communities,
Milwaukee, WI

"Nonprofits serve a valuable purpose in their communities. Their role has always been to serve the community and stay above the fray of partisan politics. Repealing the Johnson Amendment would endanger the impartiality of the nonprofit sector and threaten it with the seduction of dark money from partisan donors. Nonprofits are not asking for this repeal.

"The separation of politics and charity keeps the charitable sector charitable and has served us well. Groups that want to intervene in political campaigns have choices other than repeal of the Johnson Amendment, which would only hurt the charitable sector at large.

"Forward Community Investments prides itself on being an independent organization that operates outside of the political environment. While we take issue positions and, to some degree, wear our politics on our sleeve by the very nature of the work we do, we do not support or validate one political candidate over another. A repeal of the

Johnson Amendment brings partisan politics to nonprofits and that is dangerous for so many reasons. As a 20+ year-old nonprofit, we are not in support of repealing the Johnson Amendment; trust that no good can come of politicizing nonprofits more than they already are (by the very nature of the work they do, their constituents and the communities in which they work).'"

Forward Community Investments,
Madison, WI

"It is imperative advocacy continue valuable efforts to assist the multitude of causes we champion. It is also imperative we continue to maintain current effective legislation regarding non-partisan energy toward those efforts. Those who want to utilize partisan action to further their causes should get out of the nonprofit sector and become politicians."

Association for Pelvic Organ Prolapse Support,
Mukwonago, WI