The Honorable John Neely Kennedy

B11 Russell Senate Office Building

United States Senate

Washington, DC 20510

Dear Senator Kennedy:

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,

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| Louisiana Organizations |  | |
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| Association of Fundraising Professionals - Greater New Orleans Chapter | | New Orleans |
| CASA New Orleans | | New Orleans |
| Compassion for Lives | | Shreveport |
| Deutsches Haus | | Metairie |
| Divinity Foundation | | Terrytown |
| Escape From Poverty | | Lafayette |
| F.I.R.E. Ministries, Inc. | | Lafayette |
| Family Resources of New Orleans | |  |
| Forward Arts, Inc. | | Baton Rouge |
| Goodwill Industries of North Louisiana | | Shreveport |
| Hollygrove-Dixon Neighborhood Association | | New Orleans |
| Jericho Road Episcopal Housing Initiative | | New Orleans |
| Jewish Family Service of Greater New Orleans | | Metairie |
| Jonah Group Outreach Community Development, Inc. | | Louisiana |
| Kingsley House | | New Orleans |
| Launch Media | | Baton Rouge |
| Louisiana Association of Nonprofit Organizations | | Baton Rouge |
| Luke's House: A Clinic for Healing and Hope | | New Orleans |
| Lynn Weill Consulting, LLC | | Baton Rouge |
| New Orleans Area Habitat for Humanity | | New Orleans |
| Northlake Homeless Coalition | | Mandeville |
| OJTB Only Just The Beginning, Inc. | | Shreveport |
| Philanthropic Partners | | Zachary |
| Providence Community Housing | | New Orleans |
| Red Stick Project | | Baton Rouge |
| Roots of Renewal NOLA | | New Orleans |
| The Honor Society of Phi Kappa Phi | | Baton Rouge |
| Works In Progress Louisiana | | Shreveport |
| YWCA - Greater Baton Rouge | | Baton Rouge |

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](https://boardsource.org/)

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](http://www.cof.org/)

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](http://www.givingforum.org/)

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](http://www.independentsector.org/)

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](http://nassembly.org/)

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