

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Bradley Byrne
119 Cannon House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Byrne:

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,

Alabama Organizations

Alabama Asian Cultures Foundation	Birmingham
Alabama Association of Nonprofits	Birmingham
Black Warrior Riverkeeper	Birmingham
Cahaba River Society	Birmingham
Cahaba Riverkeeper	Birmingham
Cloverdale Playhouse	Montgomery
Community Grief Support Service	Birmingham
Coosa Riverkeeper	
Empowered to Conquer	Birmingham
First Light, Inc.	Birmingham
Fraternal Order of Eagles	
Friends of Shades Creek, Inc.	Homewood
Gasp, Inc.	Birmingham
Girls Inc. of Central Alabama	Birmingham
Global Ties, Alabama	Huntsville
Greater Birmingham Ministries	Birmingham
Heart Gallery of Alabama, Inc.	
Humane Society of Elmore County	Wetumpka
Huntsville Youth Orchestra	
John Stallworth Foundation	
Prichard Boxing Academy	Prichard
Public Education Foundation of Anniston, Inc.	Anniston
Ruff Wilson Youth Organization	
Shelby Emergency Assistance, Inc.	Montevallo
Society of Mayflower Descendants in Alabama	Alexander City
St. Vincent's Health System	Birmingham
The Arc of Shelby County	Pelham
The Dance Foundation	Birmingham
The Epilepsy Foundation of Alabama	Mobile
The Greater Huntsville Humane Society	Huntsville
The National Center for Fire and Life Safety	Calera
Theatre Tuscaloosa	Tuscaloosa
United Way of East Central Alabama	Anniston
Village Creek Society	Birmingham
Virginia Samford Theatre	Birmingham
Workshops, Inc.	Birmingham

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
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

Community Letter in Support of Nonpartisanship

April 5, 2017

Page 4

Alabama

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