

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Gary Palmer
330 Cannon House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Palmer:

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

National Organizations

Alabama Asian Cultures Foundation	Birmingham	Abila
Alabama Association of Nonprofits	Birmingham	Accreditation Council for Psychoanalytic Education, Inc.
Black Warrior Riverkeeper	Birmingham	AdoptAClassroom.org
Cahaba River Society	Birmingham	Alliance for Strong Families and Communities
Cahaba Riverkeeper	Birmingham	Alfred P. Sloan Foundation
Cloverdale Playhouse	Montgomery	American Alliance of Museums
Community Grief Support Service	Birmingham	American Association of Anatomists
Coosa Riverkeeper		American Association of Physics Teachers
Empowered to Conquer	Birmingham	American Association of Teachers of German
First Light, Inc.	Birmingham	American Bladder Cancer Society
Fraternal Order of Eagles		American Board of Venous & Lymphatic Medicine
Friends of Shades Creek, Inc.	Homewood	American Brass Chamber Music Association
Gasp, Inc.	Birmingham	American Conference of Academic Deans
Girls Inc. of Central Alabama	Birmingham	American Heart Association
Global Ties, Alabama	Huntsville	American Historical Association
Greater Birmingham Ministries	Birmingham	American Jewish Committee
Heart Gallery of Alabama, Inc.		American Medical Association Foundation
Humane Society of Elmore County	Wetumpka	American Physiological Society
Huntsville Youth Orchestra		American Podiatric Medical Association, Inc.
John Stallworth Foundation		American Red Cross
Prichard Boxing Academy	Prichard	Americans for the Arts
Public Education Foundation of Anniston, Inc.	Anniston	Americans Promoting Study Abroad
Ruff Wilson Youth Organization		Americans United for Separation of Church and State
Shelby Emergency Assistance, Inc.	Montevallo	Amyloidosis Foundation
Society of Mayflower Descendants in Alabama	Alexander City	Annie E. Casey Foundation
St. Vincent's Health System	Birmingham	Asian Pacific American Legal Resource Center
The Arc of Shelby County	Pelham	Association for Jewish Outreach Professionals
The Dance Foundation	Birmingham	Association of American Colleges and Universities
The Epilepsy Foundation of Alabama	Mobile	Association of Art Museum Directors
The Greater Huntsville Humane Society	Huntsville	Association of Direct Response Fundraising Counsel
The National Center for Fire and Life Safety	Calera	Association of Fundraising Professionals
Theatre Tuscaloosa	Tuscaloosa	Association of Immunization Managers
United Way of East Central Alabama	Anniston	Association of Nature Center Administrators
Village Creek Society	Birmingham	Astraea Lesbian Foundation for Justice
Virginia Samford Theatre Workshops, Inc.	Birmingham	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

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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