

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Jim Costa
2081 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Costa:

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,

California Organizations

10u Veteran, Inc.	Palm Springs	Elizabeth F. Gamble Garden	Palo Alto
A Place Called Home	Los Angeles	Exponent Partners	San Francisco
Abrams Consulting	Santa Rosa	Facing History and Ourselves, Friends for Youth	San Francisco
AchieveKids		Family Care Network, Inc.	San Luis Obispo
Agile Rascal Theatre	San Francisco	Family Service Association	Hemet
Alex Rorabaugh Recreation Center	Ukiah	First Graduate	
Americans United for Separation of Church and State	Santa Monica	Friedman Consulting	
Americans United for Separation of Church and State Orange County CA	Costa Mesa	Galileo Coaching	Santa Barbara
Americans United for Separation of Church and State, Kern County, CA	Bakersfield	Garfield Foundation	Lafayette
Americans United for Separation of Church and State, Sacramento CA Chapter	Sacramento	Get Smart Africa	Douala, Cameroon
Art Without Limits	Santa Barbara	Girls Inc. of Orange County	Costa Mesa
Asian Pacific Community Fund	Los Angeles	Greater Nonprofits	Merced
Assistance League of Palm Springs Desert Area	Rancho Mirage	Guiamar Hiegert, CFRE & Associates	Trinidad
Association of Fundraising Professionals, Orange County	Santa Ana	Habitat for Humanity for San Luis Obispo County	San Luis Obispo
C. S. Fund	Freestone	Habitat For Humanity Greater San Francisco, Inc.	San Francisco
CA Destination Imagination		Habitat for Humanity of Orange County	Santa Ana
California Association of Nonprofits (CalNonprofits)	San Francisco	Heart to Heart	Oakland
Catalina Island Museum	Avalon	Hoff Consulting	Long Beach
Charities Housing	San Jose	InConcert Sierra	Grass Valley
Child Advocates of Silicon Valley		InspiraLaw	
Chinatown Service Center	Los Angeles	International Community Foundation	National City
Cinnabar Arts Corporation		Inverness Associates	Berkeley
Community Foundation of the Valleys	Los Angeles	Janis Brewer Consulting	Oakland
Community Medical Centers	Fresno	Jewish Family & Children's Service of Long Beach & West Orange County	Long Beach
Creativity Explored	San Francisco	Jewish Family Service of Los Angeles	Los Angeles
Crossroads, Inc.	Claremont	Jewish Family Service of San Diego	San Diego
Crystal Springs Uplands School	Hillsborough	Koreatown Youth and Community Center	Los Angeles
Davis Wright Tremaine LLP	San Francisco	Krafty Marketing Solutions	
Earle Baum Center of the Blind, Inc.		Lakeshore Avenue Baptist Church	Oakland
Eddington Advisory Services	Mill Valley	League of California Community Foundations	
Effective Nonprofits		Life Skills Training and Educational Programs, Inc. - LifeSTEPS	Fair Oaks
Eleanor Smith & Associates			

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California

LifeRing Recovery	Berkeley	San Diego Youth Symphony & Conservatory	San Diego
Lighthouse Philanthropy Advisors	San Jose	San Luis Obispo Symphony	Atascadero
Lincoln	Oakland	Santa Monica Conservancy	Santa Monica
Live Oak Adult Day Services	San Jose	Santa Ynez Valley Arts Assoc.	
Los Angeles Chamber Orchestra	Los Angeles	SBCC Foundation	Santa Barbara
Los Angeles LGBT Center	Los Angeles	Seva Foundation	Berkeley
LSH Foundation	Long Beach	Sierra HOPE	Angels Camp
Maternal and Child Health Access	Los Angeles	Sierra Repertory Theatre	Sonora
Meals on Wheels of the Monterey Peninsula, Inc.	Pacific Grove	Silicon Valley Bicycle Exchange	Mountain View
Mission Edge	San Diego	Silicon Valley Community Foundation	Mountain View
Mona Bismarck American Center	Los Angeles	Silicon Valley Council of Nonprofits	San Jose
Morgan Family Foundation		Solar Richmond	Richmond
Mosaic Consulting and Coaching	San Jose	Somos Mayfair	San Jose
Nashashibi International Consultants, LLC	Laguna Hills	South Asian Network	Artesia
NEO Law Group	San Francisco	Speech and Language Development Center	Buena Park
NKR Consulting	Sunnyvale	St. Ignatius College Preparatory	
Nonprofit Alliance of Monterey County		Strawberry Seals Inc.	San Francisco
Not Man Apart Physical Theatre	Los Angeles	Surrogate Gallery Projects	
Notre Dame de Namur University	Belmont	SWEA	
Oakland Museum of California	Oakland	Swift Foundation	Los Osos
Pacific Community Ventures	San Francisco	Teen Success, Inc.	Milpitas
Pacific Links Foundation		The American Board of Venous & Lymphatic Medicine	San Francisco
Pajaro Valley Community Health Trust	Watsonville	The Christensen Fund	San Francisco
Pasadena Conservatory of Music	Pasadena	The Dibble Institute	
Paso Pacifico	Ventura	The Elizabeth F. Gamble Garden	Palo Alto
Patricia D. and William B. Smullin Foundation	Eureka	The Lawrence Welk Family Foundation	Los Angeles
Peninsula Family Service	San Mateo	Theresa Nelson & Associates	Oakland
Philanthropy California (a joint initiative of Northern California Grantmakers, San Diego Grantmakers, and Southern California Grantmakers)	Los Angeles	Tides	San Francisco
Point Foundation	Los Angeles	TR Brown Consulting	
Pro Kids, The First Tee of San Diego	San Diego	Unemployment Services Trust	
Rancho Santa Fe Foundation		Unitarian Universalist Church of the Desert	Rancho Mirage
Recovery Cafe San Jose	San Jose	United Way of Kern County	Bakersfield
Regenerate California Innovation	Clovis	United Ways of California	
Respite and Research for Alzheimer's Disease	San Jose	Unleashing Generosity / Triskeles Foundation	Tiburon
Richmond Community Foundation	Richmond	Vegan Outreach	Davis
Rochester Institute of Technology	Los Altos	Vista Center for the Blind & Visually Impaired	Palo Alto
Sadlon & Associates, Inc.	Glendale	Weingart Foundation	Los Angeles
San Diego Advocates for Social Justice	San Diego	Western Methodist Justice Movement	Los Angeles
San Diego Public Library Foundation	San Diego	William and Flora Hewlett Foundation	
		Women Organizing for Change in Agriculture and Natural Resource Management	California

WomenShelter of Long Beach Long Beach
Youssef and Kamel Mawardi Fund Riverside
YWCA of North Orange County Fullerton

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
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