

# Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Grace Napolitano  
1610 Longworth House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Napolitano:

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