

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Cory Gardner
354 Russell Senate Office Building
United States Senate
Washington, DC 20510

Dear Senator Gardner:

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.

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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,

Colorado Organizations			
Adam's Camp		Disability Law Colorado	Denver
AdvocacyDenver	Denver	Doctors Care	Littleton
Advocate Safehouse Project	Glenwood Springs	Downtown Aurora Visual Arts	Aurora
AKC Canine Health Foundation		Early Childhood Council of Larimer County	Fort Collins
Almost Home, Inc.	Brighton	Emily Davis Consulting	
Ambassadors Fellowship		English In Action	Basalt
Anschutz Family Foundation	Denver	First Presbyterian Church	Pueblo
Ascend Performing Arts, Inc.	Colorado Springs	Friends of the Bell County Animal Shelter	Pineville
Aspen Community Foundation		Friends of the Haven	Denver
Association for Community Living in Boulder & Broomfield Counties	Lafayette	Greeley Center for Independence	Greeley
Boulder Valley Women's Health Center	Boulder	Grey Havens Group, Inc.	Longmont
Center for Nonprofit Excellence	Colorado Springs	Guidestone Consulting	Boulder
CleanSlateNow	Denver	Happy Lucky's Teahouse	Fort Collins
Colorado Alliance for Environmental Education	Denver	Imagination Library of Denver	Denver
Colorado Association of Funders		Improve International	
Colorado Center on Law and Policy	Denver	Interaction Christian Outreach Mission	Aurora
Colorado Chapter of Americans United for Separation of Church and State	Fountain	International Hearing Dog, Inc.	
Colorado Cross-Disability Coalition	Denver	JFFixler Group	Centennial
Colorado High School Cycling League	Boulder	JR Haeck PC	Lakewood
Colorado Music Festival and Center for Musical Arts	Lafayette	Kate Kalstein Consulting	Denver
Colorado Nonprofit Association	Denver	Kids At Their Best	Fort Morgan
Community Foundation of the Gunnison Valley	Gunnison	Larimer Humane Society	Fort Collins
Community Resource Center	Denver	LifeSpark Cancer Resources	Lakewood
Community Shares of Colorado	Denver	Longmont Council for the Arts	Longmont
Conflict Center	Denver	M3 Consulting	Denver
Crestone Performances, Inc.	Crestone	McKee Medical Center Foundation	Loveland
Crow Canyon Archaeological Center	Cortez	Mesa County Libraries Foundation	Grand Junction
Dante's Place	Littleton	Mirror Image Arts	Edgewater
Delta County Public Library District	Delta	Outreach Uganda	Highlands Ranch
Denver Justice and Peace Committee	Denver	Parkinson Association of the Rockies	Denver
Denver Urban Matters	Denver	Partners in Nonprofit Success	Denver
		Posada	Pueblo
		Project L.I.F.E.	Denver
		Project Managers Without Borders	
		Project Safeguard	Denver
		Restoration Project International	Denver
		Rocky Mountain Philatelic Library	Denver
		Roice-Hurst Humane Society	Grand Junction
		SafeHouse Denver, Inc.	Denver

Second Chance Center, Inc.	Aurora
Secure World Foundation	Broomfield
Sense of Security	Denver
Sexual Assault Victim Advocate Center	Fort Collins
Shadhika Project, Inc.	Denver
Sister Carmen Community Center	Lafayette
Society of Asian Scientists & Engineers	Edgewater
Soul Spring	Denver
St. Francis Center	Denver
Team Summit Colorado	Dillon
Telluride Flights Worldwide Children's Relief Fund	Telluride
The Arc - Arapahoe & Douglas	Centennial
The Arc - Jefferson, Clear Creek & Gilpin Counties	Lakewood
The Arc of Adams County	Northglenn
The Arc of Aurora	Aurora
The Arc of Pueblo	Pueblo
The Community Foundation Boulder County	Boulder
The Denver Foundation	Denver
The Empowerment Program	Denver
The GLBT Community Center of Colorado	Denver
The Lowry Foundation	Denver
The Prentice Foundation	Boulder
The Shaka Franklin Foundation for Youth	
The Vegetable Connection	Fort Collins
The Women's Foundation of Colorado	Denver
Third Sector Group	Colorado Springs
Touching the World	Colorado Springs
Verified Volunteers	Fort Collins
Voices Carry Child Advocacy Center	
Volunteers of America Colorado Branch	Denver
We Don't Waste	Denver
Wilderness Workshop	Carbondale
Wildlands Restoration Volunteers	Firestone
Woodmoor Financial Group	Colorado Springs
Young Voices of Colorado	Englewood

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
Histocytosis 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

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Colorado

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