

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Marco Rubio
284 Russell Senate Office Building
United States Senate
Washington, DC 20510

Dear Senator Rubio:

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,

Allegany Franciscan Ministries	Palm Harbor	HAITEMEX Foundation Inc.	Fort
ALSO Youth, Inc.	Sarasota		Lauderdale
Alzheimer's & Dementia Resource Center	Orlando	High Seas Academy	Jacksonville
Americans United for Separation of Church and State - Atlantic Coast Chapter	Palm Coast	Hispanic Services Council, Inc.	Tampa
Americans United for Separation of Church and State - Naples	Naples	Ilse Newell Fund for the Performing Arts, Inc. - INConcert	Apalachicola
Association of Fundraising Professionals Central Florida Chapter	Orlando	Independence for the Blind of West Florida	Pensacola
Avant Garde Accounting and Business Solutions, LLC	New Port Richey	Jessie Ball duPont Fund	Jacksonville
Beacon of Hope Pine Island, Inc.	St. James City	Jobsite Theater	Tampa
Bright Community Trust, Inc.	Clearwater	Josh Provides Epilepsy Assistance Foundation Inc.	Sarasota
Caridad Center	Boyton beach	Lemon Bay Playhouse, Inc.	Englewood
Cathedral Arts Project Inc.	Jacksonville	Lighthouse Central Florida	Orlando
CenterLink: The Community of LGBT Centers	Fort Lauderdale	Lighthouse SWFL, Inc.	N Fort Myers
Children's Home Society of Florida	Orlando	Lydia B. Stokes Foundation	Gainesville
Clearwater Free Clinic	Clearwater	Mandarin Museum & Historical Society	Jacksonville
Community Cancer Education, Inc.	Cape Coral	Minority Help Inc.	Pompano Beach
Community Foundation of Broward	Fort Lauderdale	MSL Grant Consulting	Boca Raton
Community Foundation of Collier County	Naples	Nonprofit Center of Northeast Florida	Jacksonville
Domestic Violence Shelter	Ponte Vedra	P.L. Dodge Foundation, Inc.	Miami
Fanny Landwirth Foundation		Palm Beach Habilitation Center	Lake Worth
First Bristol FCU		Phil-Com, LLC	Bradenton
Florida Association of Nonprofits	Fort Lauderdale	Pioneer Florida Museum	Dade City
Florida Lions Conklin Centers for the Blind	Daytona Beach	Quality Life Center of Southwest Florida, Inc.	Fort Myers
Florida Nonprofit Alliance	Jacksonville	RemediOcean Inc.	Clearwater
Florida Philanthropic Network		Risser Oil Corporation	St. Petersburg
Foundation for a Healthy St. Petersburg	St. Petersburg	S J Edwards Foundation	
Friends of the Carr Refuge	Indian Harbour Beach	Second Harvest Food Bank of Central Florida	Orlando
Georgia Vahue	Ruskin	South Palm Beach County Foundation	Boca Raton
GiveWell Community Foundation, Inc.	Lakeland	The Community Foundation for Northeast Florida	Jacksonville
Gobioff Foundation	Tampa	The Glades Initiative, Inc.	Belle Glade
Habitat for Humanity		The Mustard Seed of Central Florida	Orlando
		The Pride Center at Equality Park	Wilton Manors
		Unity	Miami
		War on Poverty - Florida	Jacksonville
		Winter Park Health Foundation	Winter Park

Your Nonprofit Advisor, Inc. St Petersburg
YWCA of Greater Miami-Dade, Inc. Miami

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