

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Ileana Ros-Lehtinen
2206 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Ros-Lehtinen:

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,

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|--|----------------------|--|----------------|
| 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 | Jessie Ball duPont Fund | Jacksonville |
| Beacon of Hope Pine Island, Inc. | Richey | Jobsite Theater | Tampa |
| Bright Community Trust, Inc. | St. James City | Josh Provides Epilepsy Assistance Foundation Inc. | Sarasota |
| Caridad Center | Clearwater | Lemon Bay Playhouse, Inc. | Englewood |
| Cathedral Arts Project Inc. | Boyton beach | Lighthouse Central Florida | Orlando |
| CenterLink: The Community of LGBT Centers | Jacksonville | Lighthouse SWFL, Inc. | N Fort Myers |
| Children's Home Society of Florida | Fort | Lydia B. Stokes Foundation | Gainesville |
| Clearwater Free Clinic | Lauderdale | Mandarin Museum & Historical Society | Jacksonville |
| Community Cancer Education, Inc. | Orlando | Minority Help Inc. | Pompano Beach |
| Community Foundation of Broward | Clearwater | MSL Grant Consulting | Boca Raton |
| | Cape Coral | Nonprofit Center of Northeast Florida | Jacksonville |
| | Fort | P.L. Dodge Foundation, Inc. | Miami |
| Community Foundation of Collier County | Lauderdale | Palm Beach Habilitation Center | Lake Worth |
| | Naples | Phil-Com, LLC | Bradenton |
| Domestic Violence Shelter | Ponte Vedra | Pioneer Florida Museum | Dade City |
| Fanny Landwirth Foundation | | Quality Life Center of Southwest Florida, Inc. | Fort Myers |
| First Bristol FCU | | RemediOcean Inc. | Clearwater |
| Florida Association of Nonprofits | Fort | Risser Oil Corporation | St. Petersburg |
| | Lauderdale | S J Edwards Foundation | |
| Florida Lions Conklin Centers for the Blind | Daytona Beach | Second Harvest Food Bank of Central Florida | Orlando |
| Florida Nonprofit Alliance | Jacksonville | South Palm Beach County Foundation | Boca Raton |
| Florida Philanthropic Network | | The Community Foundation for Northeast Florida | Jacksonville |
| Foundation for a Healthy St. Petersburg | St. Petersburg | The Glades Initiative, Inc. | Belle Glade |
| Friends of the Carr Refuge | Indian Harbour Beach | The Mustard Seed of Central Florida | Orlando |
| Georgia Vahue | Ruskin | The Pride Center at Equality Park | Wilton Manors |
| GiveWell Community Foundation, Inc. | Lakeland | Unity | Miami |
| Gobioff Foundation | Tampa | War on Poverty - Florida | Jacksonville |
| Habitat for Humanity | | 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