

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable James Comer
1513 Longworth House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Comer:

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,

Kentucky Organizations

Actors Theatre of Louisville	Louisville	Habilitation Information Vocation & Education, Inc.	Bowling Green
Americana Community Center, Inc.		Habitat for Humanity of Madison & Clark Counties	Richmond
AOB Consulting	Louisville	Hand in Hand	Louisville
Appalachian Horse Center	Lexington	Heart Of KY United Way	Danville
bmtconsulting		Henry Clay Memorial Foundation	Lexington
Boys & Girls Club of Franklin Simpson	Franklin	Hershel "Woody" Williams Medal of Honor Foundation	Louisville
BUILD	Lexington	Hilliard Lyons Trust Company, LLC	Louisville
CASA		Homeless & Housing Coalition of KY	Frankfort
Catholic Charities Diocese of Lexington	Lexington	Hosparus Health	Louisville
Catholic Diocese of Lexington	Lexington	Independence Place, Inc.	Lexington
Children's Alliance of Kentucky	Frankfort	Innovation Arts Academy, Inc.	Lexington
Center for Nonprofit Excellence	Louisville	International Order of EARS	Crestwood
Choices, Inc.	Louisville	ITNBluegrass	Lexington
Christian Appalachian Project	Paintsville	KEENStart	Lexington
Community Arts Center, Inc.	Danville	Kentuckiana Health Collaborative	Louisville
Cumberland Mountain Arts & Crafts Council, Inc	Jenkins	Kentucky Academy of Science	
Cumberland Trails United Way	Middlesboro	Kentucky Association of Food Banks	Berea
Day Spring Community Living	Louisville	Kentucky CancerLink	Lexington
Estill Arts Council, Inc.	Irvine	Kentucky Center for the Arts	Louisville
FairThreads, LLC.	Louisville	Kentucky Council of Churches	Lexington
Family & Children's Place	Louisville	Kentucky Environmental Foundation	Berea
Food Pantry For Woodford County	Versailles	Kentucky Equal Justice Center	Lexington
Foundation for a Healthy Kentucky	Louisville	Kentucky Foundation for Women	Louisville
Friend for Life Cancer Support Network	Louisville	Kentucky Habitat for Humanity, Inc.	Louisville
Friends of Hardin County Animal Shelter	Elizabeth-town	Kentucky Highlands Investment Corporation	London
Fullanthropy	Louisville	Kentucky Nonprofit Network	Lexington
Gateway Homeless Coalition	Morehead	Kentucky Primary Care Association, Inc.	Frankfort
GB Facilitation & Training Works	Frankfort	Kentucky Psychological Foundation	
Girl Scouts of Kentucky's Wilderness Road	Lexington	Kentucky Railway Museum	New Haven
Girls, Inc. of Owensboro Daviess County		Kentucky Voices for Health	Louisville
Grace and Mercy	Hopkinsville	Kidney Health Alliance of KY	Lexington
Grace and Mercy KY, Inc.	Hopkinsville	KY Circuit Court Clerks' Trust For Life	Louisville
Graves County Child Advocacy Program	Mayfield	Ky. Native American Heritage Museum, Inc.	Corbin
GreenHouse17		Leaping Minnow Consulting	Berea

Leslie County Food Pantry	Hyden	UK Markey Cancer Foundation	Lexington
Lexington Community Land Trust	Lexington	United Way of Franklin County	Frankfort
Life Adventure Center	Versailles	United Way of Kentucky	
Living Arts & Science Center	Lexington	United Way of Mason County	Maysville
LOKR		United Way of Murray Calloway County	Murray
Lost River Cave	Bowling Green	United Way of Northeast Kentucky	Ashland
Louisville Independent Business Alliance	Louisville	United Way of the Bluegrass	Lexington
LUL	Louisville	Ursuline Sisters	
Making A Difference Now (MADN)	Lexington	Warm Blessings Soup Kitchen	
Matthew 25 AIDS Services	Henderson	William D. Clifton, Esq.	
Mattingly Edge	Louisville	Women Leading Kentucky	Lexington
Mayfield-Graves County United Way	Mayfield	Woodford Theatre	Versailles
Mentoring Plus, Inc.	Newport	YouthBuild Louisville	Louisville
Metro United Way	Louisville		
MG Coaching and Consulting			
Morehead State University Center for Regional Engagement	Morehead		
My Purple Friends Epilepsy Awareness	Lexington		
National Association of State Boating Law Administrators (NASBLA)	Lexington		
National Safe Place Network	Louisville		
Nazareth Villages	Nazareth		
Nursing Home Ombudsman Agency			
Office for Housing and Community Development	Louisville		
Paris Animal Welfare Society	Paris		
Passionist Earth & Spirit Center	Louisville		
Pfc. Richard L. Vanover Veterans Village, Inc.	Somerset		
Presbyterian Homes and Services of Kentucky, Inc.	Louisville		
Publishers Inc.	Louisville		
Radio Eye	Lexington		
Raptor Rehabilitation of Kentucky, Inc.	Louisville		
SEAM	Louisville		
Southern Roofing Building & General Contracting, Inc.	Kentucky		
Southwest Community Ministries	Louisville		
St. Joseph Children's Home	Louisville		
St. Vincent Mission, Inc.	David		
Strive, Inc.	Louisville		
Summit Christian University	Mayfield		
Sustainable Business Ventures Corporation	Lexington		
The Luci Center			
The Pete Foundation	Louisville		
The Shine House, Inc.	Somerset		

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

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Kentucky

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