

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Brett Guthrie
2434 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Guthrie:

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,

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 |

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| 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