The Honorable Paul Gosar  
2057 Rayburn House Office Building  
United States House of Representatives  
Washington, DC 20515  

Dear Representative Gosar:

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,

Arizona

501 Navigation Tucson
A Stepping Stone Phoenix
Foundation
Advanced Independence Sun City
Charity Phoenix
Alan R Davidson, PLLC Phoenix
Alliance of Arizona Phoenix
Nonprofits
Allied Arts Council Lake Havasu City
Alzheimer's Research and Tucson
Prevention Foundation
American Heart Association Tucson
Archaeology Southwest Tucson
Arizona Autism United Phoenix
Arizona Center for the Blind Phoenix
and Visually Impaired Phoenix
Arizona Community Phoenix
Foundation
Arizona Council of Human Phoenix
Service Providers
Arizona Family Planning Phoenix
Council, Inc.
Arizona Grantmakers Forum Phoenix
Arizona Hispanic Chamber Phoenix
of Commerce
Arizona Humanities Phoenix
Arizona YWCA Metropolitan Phoenix
Phoenix
Arts for All, Inc. Phoenix
Ascension Lutheran Church Phoenix
Assist To Independence Phoenix
Association of Arizona Food Phoenix
Banks
AZ Meds for Vets Phoenix
Backpacks 4 Kids AZ, Inc. Phoenix
Big Brothers Big Sisters of Phoenix
Tucson
Bisbee Restoration Phoenix
Association and Historical Phoenix
Society (Museum), Inc.
Black Canyon Historical Phoenix
Society
Boxer Luv Rescue Phoenix
Boys & Girls Club of Kingman
Kingman
Brain Injury Alliance of Phoenix
Arizona
Business Mentor Team Scottsdale
Cancer Survivors Circle of Phoenix
Strength of AZ
Caritas Law Group, PC Tempe
Cave Creek Museum
Celebrate Volunteers Glendale
Center Stage Chandler
Communications Chandler
Central Arizona Shelter Phoenix
Services
Chandler Symphony Phoenix
Orchestra
Child and Family Resources, Chandler
Inc.
Child Crisis Arizona Tucson
Children's Action Alliance Phoenix
Childsplay Tempe
Chrysalis Shelter for Victims Phoenix
of Domestic Violence, Inc.
Circle the City
Cochise Canine Rescue Benson
Community Foundation for Tucson
Southern Arizona
Compass Affordable Tucson
Housing, Inc.
Cornucopia Community Sedona
Advocates
Courtney's Place Scottsdale
Creating the Future Tucson
Cultural Arts Coalition Tempe
D'Artz International Scottsdale
Downtown Radio
Drowning Prevention Coalition of Arizona Phoenix
Eagles Wings of Grace, Int'l.
Earn to Learn Tucson
Elfrieda Citizens Alliance Inc.
Elfrieda
Empower International Gilbert
Eve's Place, Inc. Phoenix
Flagstaff Shakespeare Flagstaff
Festival
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The New Foundation Scottsdale
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Trellis Phoenix
Triple Stone Education Support Phoenix
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Vitalyst Health Foundation Phoenix
Warehouse Arts Management Organization Tucson
West Greenway Bible Church
WHEAT, the World Hunger Education, Advocacy & Training organization Phoenix
World Youth Visit and Exchange of Arizona Phoenix
Yavapai Food Council Sedona
Young Artist Society Mesa

National Organizations
Abila
Accreditation Council for Psychoanalytic Education, Inc.
AdoptAClassroom.org
Alliance for Strong Families and Communities
Alfred P. Sloan Foundation
America Solidaria U.S.
American Alliance of Museums
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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
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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
Easter Seals
Ecology Project International
Engineering Conferences International
Episcopal Relief & Development
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Feeding America
Fidesco USA
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Ford Foundation
Free Press
Girl Scouts of the USA
Girls Inc.
Global Integrity
Goodwill Industries International, Inc.
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Greater Nonprofits
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Harbor Compliance
HawkWatch International
Hindu American Foundation
Histiocytosis Foundation
Horizons National
Human Science Institute
Independent Sector
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International Hearing Dog, Inc.
International Performing Arts for Youth
International Primate Protection League
Issue One
Jessie Ball DuPont Fund
Jewish Alliance for Law and Social Action
Jewish Council for Public Affairs
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Leadership USA
League of American Orchestras
League of Women Voters
Leukemia Research Foundation
Local Learning: The National Network for Folk Arts in Education
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Lymphoma Foundation of America
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NAMI, National Alliance on Mental Illness
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National Center for Fire and Life Safety
National Center on Shaken Baby Syndrome
National Committee for Responsive Philanthropy
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National Council of Churches
National Council of Nonprofits
National Council of Tribes
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
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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
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The Aspen Institute
The Association of Junior Leagues International, Inc.
The Commonwealth Fund
The Dibble Institute
The Educational Foundation of America
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The Michael J. Fox Foundation
The Ocean Foundation
The Pulmonary Fibrosis Foundation
The United Methodist Church – General Board of Church and Society
The Voter Participation Center
TIDES
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Union for Reform Judaism
United Philanthropy Forum
United Way Worldwide
University Professional & Continuing
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US Lacrosse
Vasculitis Foundation
Volunteers in Medicine
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