The Honorable Mimi Walters  
215 Cannon House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Walters:

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,

California

10u Veteran, Inc.
A Place Called Home
Abrams Consulting
AchieveKids
Agile Rascal Theatre
Alameda County Community Food Bank
Alex Rorabaugh Recreation Center
Alternatives in Action
Americans United for Separation of Church and State, Kern County, CA
Americans United for Separation of Church and State, Orange County, CA
Americans United for Separation of Church and State, Sacramento CA Chapter
Animal Legal Defense Fund
Ann Martin Center
Art Without Limits
Asian Pacific Community Fund
Assistance League of Palm Springs Desert Area
Association of Fundraising Professionals, Orange County
Baby2Baby
Brooke Foundation Donor Advised Fund at RSF Foundation
Butte County Child Abuse Prevention Council
C. S. Fund
CA Destination Imagination
Cabrillo Economic Development Corporation
California Association of Nonprofits (CalNonprofits)
California Council of Churches
Palm Springs
Los Angeles
Santa Rosa
San Francisco
Oakland
Ukiah
Oakland
Bakersfield
Costa Mesa
Sacramento
Cotati
Emeryville
Santa Barbara
Los Angeles
Rancho Mirage
Santa Ana
Los Angeles
Chico
Freestone
Ventura
San Francisco
Sacramento
California Council of Churches IMPACT
California for Democracy
California School-Age Consortium
Cancer Care Network Foundation
Catalina Island Museum
Charities Housing
Child Advocates of Silicon Valley
Chinatown Service Center
ChrisBooks Accounting
Cinnabar Arts Corporation
CLUE: Clergy & Laity United For Economic Justice
Community Education Partnerships
Community Foundation of the Valleys
Community Medical Centers
CompassPoint Nonprofit Services
Compton Foundation
Create Possibility
Creativity Explored
Crossroads, Inc.
Crystal Springs Uplands School
CS Fund
Davis Wright Tremaine LLP
Dean & Margaret Lesher Foundation
Desert Ability Center
Digital Democracy
Earle Baum Center of the Blind, Inc.
Eddington Advisory Services
Effective Nonprofits
Eleanor Smith & Associates
Elizabeth F. Gamble Garden
Exponent Partners
Facing History and Ourselves, Friends for Youth
Sacramento
Oakland
Berkeley
Los Angeles
Avalon
San Jose
Los Angeles
San Jose
Los Angeles
Oakland
Los Angeles
Fresno
San Francisco
Solana Beach
San Francisco
Claremont
Hillsborough
Freeston
San Francisco
La Quinta
Oakland
Mill Valley
Palo Alto
San Francisco
<p>| Family Care Network, Inc. | San Luis Obispo | Jewish Family &amp; Children's Service of Long Beach &amp; West Orange County | Long Beach |
| Family Resource Center of Truckee | Truckee | Jewish Family Service of Los Angeles | Los Angeles |
| Family Service Association Hemet | Jewish Family Service of San Diego | San Diego |
| First Graduate San Francisco | Junior League of San Diego | San Diego |
| Food Bank of Contra Costa and Solano Concord | Koreatown Youth and Community Center | Los Angeles |
| Friedman Consulting Santa Barbara | Krafty Marketing Solutions | |
| Galileo Coaching Lafayette | Lakeshore Avenue Baptist Church | Oakland |
| Garfield Foundation Douala, Cameroon | League of California Community Foundations | |
| Get Smart Africa Costa Mesa | LIFE ElderCare | Fremont |
| Girls Inc. of Orange County | Greater Nonprofits Merced | |
| Grantmakers Concerned with Immigrants and Refugees Trinidad | Life Skills Training and Educational Programs, Inc. - LifeSTEPS | Fair Oaks |
| Habitat for Humanity East Bay/ Silicon Valley | LifeRing Recovery | Berkeley |
| Habitat for Humanity for San Luis Obispo County San Luis Obispo | Lighthouse Philanthropy Advisors | San Jose |
| Habitat For Humanity Greater San Francisco, Inc. San Francisco | Little Brothers-Friends of the Elderly | Lincoln |
| Habitat for Humanity of Orange County Santa Ana | Live Oak Adult Day Services | San Francisco |
| Health Connected Redwood City | Los Angeles Chamber Orchestra | San Jose |
| Heart to Heart Oakland | Los Angeles LGBT Center | Los Angeles |
| Heather Mack Consulting LLC LifeSTEPS | Loveland Farm Sanctuary | |
| Hoff Consulting San Francisco | LSH Foundation | Long Beach |
| Human Rights Data Analysis Group Oakland | Lupus LA | Los Angeles |
| If/When/How San Francisco | March Field Air Museum | Riverside |
| Impact Young Adults Oakland | Marcus Partners, LLC | |
| InConcert Sierra Grass Valley | Maternal and Child Health Access | Los Angeles |
| Inland Valley Council of Churches d/b/a Inland Valley Hope Partners Los Angeles | | |
| InspiraLaw National City | Morgan Family Foundation | San Jose |
| Institute for Religious Tolerance, Peace and Justice Berkeley | Mosaic Consulting and Coaching | San Rafael |
| International Community Foundation Oakland | Mountaintop Montessori | Charlottesville |
| Inverness Associates Sacramento | Napa Valley Community Housing | Napa |
| Janis Brewer Consulting | Nashashibi International Consultants, LLC | Laguna Hills |
| Jason Weiner Consulting | | |</p>
<table>
<thead>
<tr>
<th>Neighborhood Funders Group</th>
<th>Oakland</th>
<th>San Diego Advocates for Social Justice</th>
<th>San Diego</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEO Law Group</td>
<td>San Francisco</td>
<td>San Diego Public Library Foundation</td>
<td>San Diego</td>
</tr>
<tr>
<td>NGO Catalyst</td>
<td>Los Angeles</td>
<td>San Diego Youth Symphony &amp; Conservatory</td>
<td>San Diego</td>
</tr>
<tr>
<td>Niswa Association, Inc.</td>
<td>Sunnyvale</td>
<td>San Luis Obispo Symphony</td>
<td>Atascadero</td>
</tr>
<tr>
<td>NK R Consulting</td>
<td></td>
<td>Santa Monica Conservancy</td>
<td>Santa Monica</td>
</tr>
<tr>
<td>Nonprofit Alliance of Monterey County</td>
<td></td>
<td>Santa Ynez Valley Arts Assoc.</td>
<td></td>
</tr>
<tr>
<td>Not Man Apart Physical Theatre</td>
<td>Los Angeles</td>
<td>SBCC Foundation</td>
<td>Santa Barbara</td>
</tr>
<tr>
<td>Notre Dame de Namur University</td>
<td>Belmont</td>
<td>Seva Foundation</td>
<td>Berkeley</td>
</tr>
<tr>
<td>Oakland Museum of California</td>
<td></td>
<td>SF LGBT Center</td>
<td>San Francisco</td>
</tr>
<tr>
<td>OneJustice</td>
<td>San Francisco</td>
<td>Sierra Repertory Theatre</td>
<td>Sonora</td>
</tr>
<tr>
<td>Orange County United Way</td>
<td>Irvine</td>
<td>Silicon Valley Bicycle Exchange</td>
<td>Mountain View</td>
</tr>
<tr>
<td>Pacific Community Ventures</td>
<td>San Francisco</td>
<td>Silicon Valley Community Foundation</td>
<td>Mountain View</td>
</tr>
<tr>
<td>Pacific Links Foundation</td>
<td></td>
<td>Silicon Valley Council of Nonprofits</td>
<td>San Jose</td>
</tr>
<tr>
<td>Pajaro Valley Community Health Trust</td>
<td>Watsonville</td>
<td>So CA Center for Nonprofit Management</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Pasadena Conservatory of Music</td>
<td>Pasadena</td>
<td>Solar Richmond</td>
<td>Richmond</td>
</tr>
<tr>
<td>Paso Pacifico</td>
<td>Ventura</td>
<td>Somos Mayfair</td>
<td>San Jose</td>
</tr>
<tr>
<td>Patricia D. and William B. Smullin Foundation</td>
<td>Eureka</td>
<td>South Asian Network</td>
<td>Artesia</td>
</tr>
<tr>
<td>Patriots and Paws</td>
<td>Huntington Beach</td>
<td>Southern California Center for Nonprofit Management</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Peninsula Family Service</td>
<td>San Mateo</td>
<td>Speech and Language Development Center</td>
<td>Buena Park</td>
</tr>
<tr>
<td>Philanthropy California (a joint initiative of Northern California Grantmakers, San Diego Grantmakers, and Southern California Grantmakers)</td>
<td>Los Angeles</td>
<td>St. Ignatius College Preparatory</td>
<td></td>
</tr>
<tr>
<td>Point Foundation</td>
<td>Los Angeles</td>
<td>Stapleton School of the Performing Arts</td>
<td>San Anselmo</td>
</tr>
<tr>
<td>Pro Kids, The First Tee of San Diego</td>
<td>San Diego</td>
<td>Strawberry Seals, Inc.</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Rancho Santa Fe Foundation</td>
<td></td>
<td>Surrogate Gallery Projects SWEA</td>
<td></td>
</tr>
<tr>
<td>Recovery Cafe San Jose reDiscover Center</td>
<td>San Jose</td>
<td>Swift Foundation</td>
<td>Los Osos</td>
</tr>
<tr>
<td>Regenerate California Innovation</td>
<td>Venice</td>
<td>Teen Success, Inc.</td>
<td>Milpitas</td>
</tr>
<tr>
<td>Respite and Research for Alzheimer's Disease</td>
<td>Clovis</td>
<td>The 5 Gyres Institute</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Richmond Community Foundation</td>
<td></td>
<td>The American Board of Venous &amp; Lymphatic Medicine</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Rochester Institute of Technology</td>
<td></td>
<td>The Christensen Fund</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Sacramento LGBT Community Center</td>
<td>Los Altos</td>
<td>The David and Lucile Packard Foundation</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Sadlon &amp; Associates, Inc.</td>
<td>Sacramento</td>
<td>The Dibble Institute</td>
<td>Palo Alto</td>
</tr>
<tr>
<td></td>
<td>Glendale</td>
<td>The Elizabeth F. Gamble Garden</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>The Fieldstone Foundation</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>The Lawrence Welk Family Foundation</td>
<td>Los Angeles</td>
</tr>
</tbody>
</table>
The Nicholson Family Foundation
The River Project
Theresa Nelson & Associates
Tides
TR Brown Consulting
TransForm
Tri Valley Haven
Tuleyome
Unemployment Services Trust
Unitarian Universalist Church of the Desert
United Way of Kern County
United Ways of California
Unleashing Generosity / Triskeles Foundation
Vegan Outreach
Vesper Society
Vista Center for the Blind & Visually Impaired
Wave Foundation
Waves of Gratefulness
Weingart Foundation
Western Methodist Justice Movement
William and Flora Hewlett Foundation
Women Organizing for Change in Agriculture and Natural Resource Management
WomenShelter of Long Beach
Youssef and Kamel Mawardi Fund
YWCA of North Orange County
American Atheists
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
Animal Legal Defense Fund
Animal Medical Defense Fund
Annie E. Casey Foundation
Anti-Defamation League
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

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
American Association of Anatomists
American Association of Physics Teachers
American Association of Teachers of German
Community Letter in Support of Nonpartisanship

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
Feed the Children
Feeding America
Fidesco USA
Food & Water Watch
Ford Foundation
Free Press
Girl Scouts of the USA
Girls Inc.
Global Integrity
Goodwill Industries International, Inc.
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 Alliance for Law and Social Action
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 4-H Council
National Alliance of Community Economic Development
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
National Association for Shoplifting Prevention
NAMI, National Alliance on Mental Illness
National Center for Appropriate Technology
National Center for Fire and Life Safety
National Center on Shaken Baby Syndrome
National Committee for Responsive Philanthropy
National Council of Behavioral Health
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
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 Association of Junior Leagues International, Inc.
The Commonwealth Fund
The Dibble Institute
The Educational Foundation of America
The George Gund Foundation
The Honor Society of Phi Kappa Phi
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
Unemployment Services Trust
Union for Reform Judaism
United Philanthropy Forum
United Way Worldwide
University Professional & Continuing Education Association
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
WorldNeighbors, Inc.
Youth Services America
YWCA USA