The Honorable Marco Rubio  
284 Russell Senate Office Building  
United States Senate  
Washington, DC 20510  

Dear Senator Rubio:  

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,

Florida

Allegany Franciscan Ministries
ALSO Youth, Inc.
Alzheimer's & Dementia Resource Center
Americans United for Separation of Church and State - Atlantic Coast Chapter
Americans United for Separation of Church and State - Naples
Association of Fundraising Professionals Central Florida Chapter
Avant Garde Accounting and Business Solutions, LLC
Beacon of Hope Pine Island, Inc.
Bright Community Trust, Inc.
Bristol Strategy Group
Caridad Center
Cathedral Arts Project, Inc.
CenterLink: The Community of LGBT Centers
Children's Home Society of Florida
Clearwater Free Clinic
Community Cancer Education, Inc.
Community Foundation of Broward
Community Foundation of Collier County
Cornerstone Housing, Inc.
Domestic Violence Shelter
Epilepsy Association of Central Florida, Inc.
Fanny Landwith Foundation
Firehouse Cultural Center, Inc.
First Bristol FCU

Palm Harbor
Sarasota
Orlando

Palm Coast

Naples

Orlando

New Port Richey

St. James City
Clearwater
Pembroke Pines
Boyton Beach
Jacksonville

Fort Lauderdale

Orlando

Clearwater

Cape Coral

Fort Lauderdale

Naples

Sarasota

Ponte Vedra

Oklahoma

Ruskin

Florida Alliance of Community Development Corporations, Inc.
Florida Association of Nonprofits
Florida Lions Conklin Centers for the Blind
Florida Nonprofit Alliance
Florida Philanthropic Network
Foundation for a Healthy St. Petersburg
Freedom Payee Services, Inc.

Friends of the Carr Refuge
Girl Scouts of Southeast Florida
GiveWell Community Foundation, Inc.
Gobioff Foundation
Habitat for Humanity
Haitelmex Foundation, Inc.
High Seas Academy
Hispanic Services Council, Inc.
Ilse Newell Fund for the Performing Arts, Inc. - INConcert
Independence for the Blind of West Florida
Initiative Community International
Jessie Ball duPont Fund
Jobsite Theater
Josh Provides Epilepsy Assistance Foundation, Inc.
KBT & Associates
La Cacica Cimarrona Education & Publishing, Inc.
Lighthouse Central Florida
Lighthouse SWFL, Inc.
Lighthouse SWFL

Jacksonville
Fort Lauderdale
Daytona Beach
Jacksonville
St. Petersburg
Indian Harbour Beach
Jupiter
Lakeland
Tampa
Fort Lauderdale
Jacksonville
Tampa
Apalachicola
Pensacola
Jacksonville
Tampa
Sarasota
Jacksonville
Loiza
Englewood
Orlando
North Fort Myers
<table>
<thead>
<tr>
<th>Organization Name</th>
<th>City</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lydia B. Stokes Foundation</td>
<td>Gainesville</td>
</tr>
<tr>
<td>Mandarin Museum &amp; Historical Society</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Mary Lee Walker, LLC</td>
<td>Orlando</td>
</tr>
<tr>
<td>Minority Help, Inc.</td>
<td>Pompano Beach</td>
</tr>
<tr>
<td>MSL Grant Consulting</td>
<td>Boca Raton</td>
</tr>
<tr>
<td>Nonprofit Center of Northeast Florida</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Not A Dry Eye Foundation</td>
<td>Miami</td>
</tr>
<tr>
<td>P.L. Dodge Foundation, Inc.</td>
<td>Lake Worth</td>
</tr>
<tr>
<td>Mandarin Museum &amp; Historical Society</td>
<td>Orlando</td>
</tr>
<tr>
<td>Mary Lee Walker, LLC</td>
<td>Pompano Beach</td>
</tr>
<tr>
<td>Minority Help, Inc.</td>
<td>Boca Raton</td>
</tr>
<tr>
<td>MSL Grant Consulting</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Nonprofit Center of Northeast Florida</td>
<td>Miami</td>
</tr>
<tr>
<td>Pathfinder Outdoor Education</td>
<td>Bradenton</td>
</tr>
<tr>
<td>Pioneer Florida Museum</td>
<td>Dade City</td>
</tr>
<tr>
<td>Quality Life Center of Southwest Florida, Inc.</td>
<td>Fort Myers</td>
</tr>
<tr>
<td>Rebuilding Together Miami-Dade</td>
<td>Miami</td>
</tr>
<tr>
<td>RemediOcean, Inc.</td>
<td>Clearwater</td>
</tr>
<tr>
<td>S J Edwards Foundation</td>
<td>St. Petersburg</td>
</tr>
<tr>
<td>Second Harvest Food Bank of Central Florida</td>
<td>Orlando</td>
</tr>
<tr>
<td>South Palm Beach County Foundation</td>
<td>Boca Raton</td>
</tr>
<tr>
<td>The Center for Abuse and Rape Emergencies (C.A.R.E.)</td>
<td>Punta Gorda</td>
</tr>
<tr>
<td>The Community Foundation for Northeast Florida</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>The Glades Initiative, Inc.</td>
<td>Belle Glade</td>
</tr>
<tr>
<td>The Mustard Seed of Central Florida</td>
<td>Orlando</td>
</tr>
<tr>
<td>The Pride Center at Equality Park</td>
<td>Wilton Manors</td>
</tr>
<tr>
<td>Unity</td>
<td>Vero Beach</td>
</tr>
<tr>
<td>Volunteers of America of Florida</td>
<td>Saint Petersburg</td>
</tr>
<tr>
<td>War on Poverty - Florida</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Waste Not Want Not, Inc.</td>
<td>Winter Park</td>
</tr>
<tr>
<td>Winter Park Health Foundation</td>
<td>Winter Park</td>
</tr>
<tr>
<td>Your Nonprofit Advisor, Inc.</td>
<td>St. Petersburg</td>
</tr>
<tr>
<td>YWCA of Greater Miami-Dade, Inc.</td>
<td>St. Petersburg</td>
</tr>
</tbody>
</table>

**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
- 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
- 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
Community Letter in Support of Nonpartisanship

Florida

Updated September 5, 2017

Page 4

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
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
Community Letter in Support of Nonpartisanship

Florida

Page 5

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
World Neighbors, Inc.
Youth Services America
YWCA USA