

# Community Letter in Support of Nonpartisanship

UPDATED September 5, 2017

The Honorable Kathy Castor  
2052 Rayburn House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Castor:

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,

<b>Florida</b>			
Allegany Franciscan Ministries	Palm Harbor	Florida Alliance of Community Development Corporations, Inc.	Jacksonville
ALSO Youth, Inc.	Sarasota	Florida Association of Nonprofits	Fort Lauderdale
Alzheimer's & Dementia Resource Center	Orlando	Florida Lions Conklin Centers for the Blind	Daytona Beach
Americans United for Separation of Church and State - Atlantic Coast Chapter	Palm Coast	Florida Nonprofit Alliance	Jacksonville
Americans United for Separation of Church and State - Naples	Naples	Florida Philanthropic Network	
Association of Fundraising Professionals Central Florida Chapter	Orlando	Foundation for a Healthy St. Petersburg	St. Petersburg
Avant Garde Accounting and Business Solutions, LLC	New Port Richey	Freedom Payee Services, Inc.	
Beacon of Hope Pine Island, Inc.	St. James City		Indian Harbour Beach
Bright Community Trust, Inc.	Clearwater	Friends of the Carr Refuge	
Bristol Strategy Group	Pembroke Pines	Girl Scouts of Southeast Florida	Jupiter
Caridad Center	Boyton Beach	GiveWell Community Foundation, Inc.	Lakeland
Cathedral Arts Project, Inc.	Jacksonville	Gobioff Foundation	Tampa
CenterLink: The Community of LGBT Centers	Fort Lauderdale	Habitat for Humanity	
Children's Home Society of Florida	Orlando	Haitelmex Foundation, Inc.	Fort Lauderdale
Clearwater Free Clinic	Clearwater	High Seas Academy	Jacksonville
Community Cancer Education, Inc.	Cape Coral	Hispanic Services Council, Inc.	Tampa
Community Foundation of Broward	Fort Lauderdale	Ilse Newell Fund for the Performing Arts, Inc. - INConcert	Apalachicola
Community Foundation of Collier County	Naples	Independence for the Blind of West Florida	Pensacola
Cornerstone Housing, Inc.	Sarasota	Initiative Community International	
Domestic Violence Shelter	Ponte Vedra	Jessie Ball duPont Fund	Jacksonville
Epilepsy Association of Central Florida, Inc.	Orlando	Jobsite Theater	Tampa
Fanny Landwirth Foundation		Josh Provides Epilepsy Assistance Foundation, Inc.	Sarasota
Firehouse Cultural Center, Inc.	Ruskin	KBT & Associates	Jacksonville
First Bristol FCU		La Cacica Cimarrona Education & Publishing, Inc.	Loiza
		Lemon Bay Playhouse, Inc.	Englewood
		Lighthouse Central Florida	Orlando
		Lighthouse SWFL, Inc.	North Fort Myers

Lydia B. Stokes Foundation	Gainesville	AdoptAClassroom.org
Mandarin Museum & Historical Society	Jacksonville	Alliance for Strong Families and Communities
Mary Lee Walker, LLC	Orlando	Alfred P. Sloan Foundation
Minority Help, Inc.	Pompano Beach	America Solidaria U.S.
MSL Grant Consulting	Boca Raton	American Alliance of Museums
Nonprofit Center of Northeast Florida	Jacksonville	American Association of Anatomists
Not A Dry Eye Foundation		American Association of Physics Teachers
P.L. Dodge Foundation, Inc.	Miami	American Association of Teachers of German
Palm Beach Habilitation Center	Lake Worth	American Atheists
Pathfinder Outdoor Education		American Bladder Cancer Society
Phil-Com, LLC	Bradenton	American Board of Venous & Lymphatic Medicine
Pioneer Florida Museum	Dade City	American Brass Chamber Music Association
Quality Life Center of Southwest Florida, Inc.	Fort Myers	American Conference of Academic Deans
Rebuilding Together Miami- Dade	Miami	American Heart Association
RemediOcean, Inc.	Clearwater	American Historical Association
Risser Oil Corporation	St. Petersburg	American Jewish Committee
S J Edwards Foundation		American Medical Association Foundation
Second Harvest Food Bank of Central Florida	Orlando	American Physiological Society
South Palm Beach County Foundation	Boca Raton	American Podiatric Medical Association, Inc.
The Center for Abuse and Rape Emergencies (C.A.R.E.)	Punta Gorda	American Red Cross
The Community Foundation for Northeast Florida	Jacksonville	Americans for the Arts
The Glades Initiative, Inc.	Belle Glade	Americans Promoting Study Abroad
The Mustard Seed of Central Florida	Orlando	Americans United for Separation of Church and State
The Pride Center at Equality Park	Wilton Manors	Amyloidosis Foundation
Unity	Miami	Animal Legal Defense Fund
Volunteers of America of Florida	Saint Petersburg	Annie E. Casey Foundation
War on Poverty - Florida	Jacksonville	Anti-Defamation League
Waste Not Want Not, Inc.		Asian Pacific American Legal Resource Center
Winter Park Health Foundation	Winter Park	Association for Jewish Outreach Professionals
Your Nonprofit Advisor, Inc.	St. Petersburg	Association of American Colleges and Universities
YWCA of Greater Miami- Dade, Inc.	St. Petersburg	Association of Art Museum Directors

**National Organizations**

Abila  
Accreditation Council for Psychoanalytic  
Education, Inc.

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  
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**

UDPATED September 5, 2017

Page 5

**Florida**

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