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,

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<tr>
<th>Florida</th>
<th>Florida Alliance of Community Development Corporations, Inc.</th>
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<tr>
<td>Allegany Franciscan Ministries</td>
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<td>Florida Lions Conklin Centers for the Blind</td>
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<td>Alzheimer’s &amp; Dementia Resource Center</td>
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<td>Cathedral Arts Project, Inc. CenterLink: The Community of LGBT Centers</td>
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<td>Fanny Landwith Foundation</td>
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<td>Firehouse Cultural Center, Inc.</td>
<td>KBT &amp; Associates</td>
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<td>First Bristol FCU</td>
<td>La Cacica Cimarrona</td>
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KBT & Associates
La Cacica Cimarrona Education & Publishing, Inc.
Lighthouse Central Florida
Lighthouse SWFL, Inc.
Lydia B. Stokes Foundation
Mandarin Museum & Historical Society
Mary Lee Walker, LLC
Minority Help, Inc.
MSL Grant Consulting
Nonprofit Center of Northeast Florida
Not A Dry Eye Foundation
P.L. Dodge Foundation, Inc.
Palm Beach Habilitation Center
Pathfinder Outdoor Education
Phil-Com, LLC
Pioneer Florida Museum
Quality Life Center of Southwest Florida, Inc.
Rebuilding Together Miami-Dade
RemediOcean, Inc.
Risser Oil Corporation
S J Edwards Foundation
Second Harvest Food Bank of Central Florida
South Palm Beach County Foundation
The Center for Abuse and Rape Emergencies (C.A.R.E.)
The Community Foundation for Northeast Florida
The Glades Initiative, Inc.
The Mustard Seed of Central Florida
The Pride Center at Equality Park
Unity
Volunteers of America of Florida
War on Poverty - Florida
Waste Not Want Not, Inc.
Winter Park Health Foundation
Your Nonprofit Advisor, Inc.
YWCA of Greater Miami-Dade, Inc.

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
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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
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Citizen Schools
CleanSlateNow
Commonwealth Fund
Council on Foundations
Council for Global Equality
Dance USA
Dementia Society, Inc.
Democracy 21
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Dietel Partners, LLC
Disability Rights Advocacy Fund
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Engineering Conferences International
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International Essential Tremor Foundation
International Hearing Dog, Inc.
International Performing Arts for Youth
International Primate Protection League
Issue One
Jessie Ball DuPont Fund
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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
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The Arc of the United States
The Aspen Institute
The Association of Junior Leagues
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The Dibble Institute
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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
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Volunteers in Medicine
Volunteers of America
Voto Latino
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WasteWater Education
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William and Flora Hewlett Foundation
Words Without Borders
World Day of Prayer USA
World Neighbors, Inc.
Youth Services America
YWCA USA