Community Letter in Support of Nonpartisanship
UPDATED September 5, 2017

The Honorable Bill Posey
2150 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Posey:

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,

<table>
<thead>
<tr>
<th>Florida</th>
<th>Florida Alliance of Community Development Corporations, Inc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allegany Franciscan Ministries</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>ALSO Youth, Inc.</td>
<td>Fort Lauderdale</td>
</tr>
<tr>
<td>Alzheimer's &amp; Dementia Resource Center</td>
<td>Daytona Beach</td>
</tr>
<tr>
<td>Americans United for Separation of Church and State - Atlantic Coast Chapter</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Americans United for Separation of Church and State - Naples</td>
<td>St. Petersburg</td>
</tr>
<tr>
<td>Association of Fundraising Professionals Central Florida Chapter</td>
<td>Indian Harbour Beach</td>
</tr>
<tr>
<td>Avant Garde Accounting and Business Solutions, LLC</td>
<td>Jupiter</td>
</tr>
<tr>
<td>Beacon of Hope Pine Island, Inc.</td>
<td>Lakeland</td>
</tr>
<tr>
<td>Bright Community Trust, Inc. Bristol Strategy Group</td>
<td>Tampa</td>
</tr>
<tr>
<td>Caridad Center</td>
<td>Fort Lauderdale</td>
</tr>
<tr>
<td>Cathedral Arts Project, Inc. CenterLink: The Community of LGBT Centers</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Children's Home Society of Florida</td>
<td>Tampa</td>
</tr>
<tr>
<td>Clearwater Free Clinic Community Cancer Education, Inc.</td>
<td>Apalachicola</td>
</tr>
<tr>
<td>Community Foundation of Broward</td>
<td>Pensacola</td>
</tr>
<tr>
<td>Community Foundation of Collier County</td>
<td>Tampa</td>
</tr>
<tr>
<td>Cornerstone Housing, Inc. Domestic Violence Shelter</td>
<td>Sarasota</td>
</tr>
<tr>
<td>Epilepsy Association of Central Florida, Inc.</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Fanny Landworth Foundation Firehouse Cultural Center, Inc.</td>
<td>Sarasota</td>
</tr>
<tr>
<td>First Bristol FCU</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Palm Harbor</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Sarasota</td>
<td>Fort Lauderdale</td>
</tr>
<tr>
<td>Orlando</td>
<td>Daytona Beach</td>
</tr>
<tr>
<td>Palm Coast</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Naples</td>
<td>St. Petersburg</td>
</tr>
<tr>
<td>Orlando</td>
<td>Indian Harbour Beach</td>
</tr>
<tr>
<td>New Port Richey</td>
<td>Jupiter</td>
</tr>
<tr>
<td>St. James City Clearwater Pembroke Pines Boyton Beach Jacksonville</td>
<td>Lakeland</td>
</tr>
<tr>
<td>Fort Lauderdale</td>
<td>Tampa</td>
</tr>
<tr>
<td>Orlando</td>
<td>Apalachicola</td>
</tr>
<tr>
<td>Clearwater</td>
<td>Pensacola</td>
</tr>
<tr>
<td>Cape Coral</td>
<td>Sarasota</td>
</tr>
<tr>
<td>Fort Lauderdale</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Naples</td>
<td>Sarasota</td>
</tr>
<tr>
<td>Sarasota</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Ponte Vedra</td>
<td>Loiza</td>
</tr>
<tr>
<td>Orlando</td>
<td>Englewood</td>
</tr>
<tr>
<td>Ruskin</td>
<td>Orlando</td>
</tr>
<tr>
<td>Lighthouse Central Florida Lighthouse SWFL, Inc.</td>
<td>North Fort Myers</td>
</tr>
</tbody>
</table>
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.

Florida
Gainesville
Jacksonville
Orlando
Pompano Beach
Boca Raton
Jacksonville
Miami
Lake Worth
Bradenton
Dade City
Fort Myers
Miami
Clearwater
St. Petersburg
Orlando
Boca Raton
Punta Gorda
Jacksonville
Belle Glade
Orlando
Wilton Manors
Miami
Saint Petersburg
Jacksonville
Winter Park
St. Petersburg
St. Petersburg
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