The Honorable Darren Soto  
1429 Longworth House Office Building  
United States House of Representatives  
Washington, DC 20515  

Dear Representative Soto:  

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>
<th>Jacksonville</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allegany Franciscan Ministries</td>
<td>Florida Association of Nonprofits</td>
<td>Fort Lauderdale</td>
</tr>
<tr>
<td>ALSO Youth, Inc.</td>
<td>Florida Lions Conklin Centers for the Blind</td>
<td>Daytona Beach</td>
</tr>
<tr>
<td>Alzheimer's &amp; Dementia Resource Center</td>
<td>Florida Nonprofit Alliance</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Americans United for Separation of Church and State - Atlantic Coast Chapter</td>
<td>Florida Philanthropic Network</td>
<td></td>
</tr>
<tr>
<td>Americans United for Separation of Church and State - Naples</td>
<td>Foundation for a Healthy St. Petersburg</td>
<td>St. Petersburg</td>
</tr>
<tr>
<td>Association of Fundraising Professionals Central Florida Chapter</td>
<td>Freedom Payee Services, Inc.</td>
<td></td>
</tr>
<tr>
<td>Avant Garde Accounting and Business Solutions, LLC</td>
<td>Friends of the Carr Refuge</td>
<td>Indian Harbour Beach</td>
</tr>
<tr>
<td>Beacon of Hope Pine Island, Inc.</td>
<td>Girl Scouts of Southeast Florida</td>
<td></td>
</tr>
<tr>
<td>Bright Community Trust, Inc.</td>
<td>GiveWell Community Foundation, Inc.</td>
<td>Jupiter</td>
</tr>
<tr>
<td>Bristol Strategy Group</td>
<td>Gobioff Foundation</td>
<td>Lakeland</td>
</tr>
<tr>
<td>Caridad Center</td>
<td>Habitat for Humanity</td>
<td>Tampa</td>
</tr>
<tr>
<td>Cathedral Arts Project, Inc. CenterLink: The Community of LGBT Centers</td>
<td>Haitelmex Foundation, Inc.</td>
<td>Fort Lauderdale</td>
</tr>
<tr>
<td>Children's Home Society of Florida</td>
<td>High Seas Academy</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Clearwater Free Clinic</td>
<td>Hispanic Services Council, Inc.</td>
<td>Tampa</td>
</tr>
<tr>
<td>Community Cancer Education, Inc.</td>
<td>Ilse Newell Fund for the Performing Arts, Inc. - iNConcert</td>
<td>Apalachicola</td>
</tr>
<tr>
<td>Community Foundation of Broward</td>
<td>Independence for the Blind of West Florida</td>
<td>Pensacola</td>
</tr>
<tr>
<td>Community Foundation of Collier County</td>
<td>Initiative Community International</td>
<td></td>
</tr>
<tr>
<td>Cornerstone Housing, Inc. Domestic Violence Shelter</td>
<td>Jessie Ball duPont Fund</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>Epilepsy Association of Central Florida, Inc.</td>
<td>Jobsite Theater</td>
<td>Tampa</td>
</tr>
<tr>
<td>Fanny Landwith Foundation</td>
<td>Josh Provides Epilepsy Assistance Foundation, Inc.</td>
<td>Sarasota</td>
</tr>
<tr>
<td>Firehouse Cultural Center, Inc.</td>
<td>KBT &amp; Associates</td>
<td>Jacksonville</td>
</tr>
<tr>
<td>First Bristol FCU</td>
<td>La Cacica Cimarrona Education &amp; Publishing, Inc.</td>
<td>Loiza</td>
</tr>
<tr>
<td></td>
<td>Lighthouse Central Florida</td>
<td>Englewood</td>
</tr>
<tr>
<td></td>
<td>Lighthouse SWFL, Inc.</td>
<td>Orlando</td>
</tr>
<tr>
<td></td>
<td></td>
<td>North Fort Myers</td>
</tr>
</tbody>
</table>
Lydia B. Stokes Foundation  Gainesville  AdoptAClassroom.org  Alliance for Strong Families and Communities
Mandarin Museum & Historical Society  Jacksonville  Alfred P. Sloan Foundation  America Solidaria U.S.
Mary Lee Walker, LLC  Orlando  American Alliance of Museums  American Association of Anatomists
Minority Help, Inc.  Pompano Beach  American Association of Physics Teachers  American Association of Teachers of German
MSL Grant Consulting  Boca Raton  American Atheists  American Bladder Cancer Society
Nonprofit Center of Northeast Florida  Jacksonville  American Board of Venous & Lymphatic Medicine
Not A Dry Eye Foundation  Miami  American Brass Chamber Music Association  American Conference of Academic Deans
P.L. Dodge Foundation, Inc.  Miami  American Heart Association  American Historical Association
Palm Beach Habilitation Center  Lake Worth  American Jewish Committee  American Medical Association Foundation
Pathfinder Outdoor Education  Bradenton  American Physiological Society  American Podiatric Medical Association, Inc.
Phil-Com, LLC  Dade City  Americans for the Arts  Americans Promoting Study Abroad
Pioneer Florida Museum  Fort Myers  Americans United for Separation of Church and State
Quality Life Center of Southwest Florida, Inc.  Miami  Amyloidosis Foundation  Animal Legal Defense Fund
Rebuilding Together Miami-Dade  Clearwater  Anti-Defamation League  Asian Pacific American Legal Resource Center
RemediOcean, Inc.  St. Petersburg  Association for Jewish Outreach Professionals  Association of Jewish Outreach Professionals
Risser Oil Corporation  Orlando  Association of American Colleges and Universities  Astraea Lesbian Foundation for Justice
S J Edwards Foundation  Boca Raton  Association of Art Museum Directors  Baptist Joint Committee for Religious Liberty
Second Harvest Food Bank of Central Florida  Orlando  Association of Direct Response Fundraising Counsel  Baptist Women in Ministry
South Palm Beach County Foundation  Punta Gorda  Association of Fundraising Professionals  Barr Foundation
The Center for Abuse and Rape Emergencies (C.A.R.E.)  Jacksonville  Association of Immunization Managers  BoardSource
The Community Foundation for Northeast Florida  Belle Glade  Association of Nature Center Administrators  Brady Campaign and Center to Prevent Gun Violence
The Glades Initiative, Inc.  Orlando  Astraea Lesbian Foundation for Justice  Camp Fire
The Mustard Seed of Central Florida  Wilton Manors  Baptist Joint Committee for Religious Liberty  Catholic Charities USA
The Pride Center at Equality Park  Miami  Baptist Women in Ministry  Catholic Mobilizing Network
Unity Volunteers of America of Florida  Saint Petersburg  Barr Foundation  Center for Health, Environment & Justice
War on Poverty - Florida  Jacksonville  BoardSource  Center for Inquiry
Waste Not Want Not, Inc.  Winter Park  Brady Campaign and Center to Prevent Gun Violence  Camp Fire
Winter Park Health Foundation  Winter Park  Catholic Charities USA  Catholic Mobilizing Network
Your Nonprofit Advisor, Inc.  St. Petersburg  Center for Inquiry  Catholic Charities USA
YWCA of Greater Miami-Dade, Inc.  St. Petersburg  Catholic Mobilizing Network  Center for Inquiry

National Organizations
Abila
Accreditation Council for Psychoanalytic Education, Inc.
Community Letter in Support of Nonpartisanship
Florida
UDPATED 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
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