

# Community Letter in Support of Nonpartisanship

UPDATED September 5, 2017

The Honorable Karen Handel  
1211 Longworth House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Carter:

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,

**Georgia**

Baptist Women in Ministry	Atlanta	American Association of Teachers of German
Blue Ribbon Foundation	Woodstock	American Atheists
Children of Restaurant Employees, Ltd.	Woodstock	American Bladder Cancer Society
Clark Atlanta University Art Museum	Atlanta	American Board of Venous & Lymphatic Medicine
Community Foundation for Greater Atlanta	Atlanta	American Brass Chamber Music Association
Congregation Or VeShalom	Atlanta	American Conference of Academic Deans
Cooperative Baptist Fellowship	Atlanta	American Heart Association
Georgia Center for Nonprofits	Atlanta	American Historical Association
Georgia Conflict Center	Athens	American Jewish Committee
Girls on the Run of Atlanta	Atlanta	American Medical Association Foundation
Global Growers Network, Inc.	Atlanta	American Physiological Society
Habitat for Humanity International	Atlanta	American Podiatric Medical Association, Inc.
Jennifer Ann's Group	Atlanta	American Red Cross
Mainspring Conservation Trust	Young Harris	Americans for the Arts
Marshall & Marshall Nonprofit Consulting	Byron	Americans Promoting Study Abroad
Matthew Reardon Center for Autism	Savannah	Americans United for Separation of Church and State
Palmetto Grant Consulting	Suwanee	Amyloidosis Foundation
Pedestrians Educating Drivers on Safety (PEDS)	Atlanta	Animal Legal Defense Fund
Savannah Center for Blind and Low Vision	Savannah	Annie E. Casey Foundation
Shelley Parnes CPA	Decatur	Anti-Defamation League
Smith Strategies & Consulting	Mableton	Asian Pacific American Legal Resource Center
Summit Counseling Center	Johns Creek	Association for Jewish Outreach Professionals
Tkt Family Resources	Lawrenceville	Association of American Colleges and Universities

**National Organizations**

Abila	Barr Foundation
Accreditation Council for Psychoanalytic Education, Inc.	BoardSource
AdoptAClassroom.org	Brady Campaign and Center to Prevent Gun Violence
Alliance for Strong Families and Communities	Camp Fire
Alfred P. Sloan Foundation	Campion Foundation
America Solidaria U.S.	Catholic Charities USA
American Alliance of Museums	Catholic Mobilizing Network
American Association of Anatomists	Center for Health, Environment & Justice
American Association of Physics Teachers	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 4

Georgia

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