The Honorable Gary Peters  
724 Hart Senate Office Building  
United States Senate  
Washington, DC 20510

Dear Senator Peters:

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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Nanette Pearson CPA, CGMA, CAE
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Nonprofit Network
North Country Trail Association
Northern Care Center
Open Door Outreach Center
Ozone House Youth & Family Services
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PPG Interactive Corp.
Principia, LLC
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R. E. Olds Foundation
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Rainmaking For Good
Real People Media
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reQuest-Ed Learning Institute
Resolution Services Center
Rochester Area Neighborhood House
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Southwest Solutions
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Spectrum Health
St. Clair County Community Mental Health
St. Vincent and Sarah Fisher Center
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Sugar Law Center for Economic and Social Justice
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The Arc Michigan
The Center for Women in Transition
The Community Choice Foundation
The Cooperation Group
The Detroit Institute of Arts
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TIRF - The International Research Foundation for English Language Education
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TriCities Historical Museum
TrueNorth Community Services
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Voices for Earth Justice
Washtenaw Literacy
WasteWater Education 501(c)3
William Bonifas Arts Center
Women's Center of Greater Lansing
Woodside Vision Foundation
YWCA West Central Michigan

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
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The Michael J. Fox Foundation
The Ocean Foundation
The Pulmonary Fibrosis Foundation
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William and Flora Hewlett Foundation
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World Neighbors, Inc.
Youth Services America
YWCA USA