The Honorable Brenda Lawrence  
1213 Longworth House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Lawrence:

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>Michigan</th>
<th>Community Economic Development Assoc. of MI (CEDAM)</th>
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<td>Accelerate UP</td>
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<td>Community Social Services of Wayne County</td>
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<td>Crooked Tree Arts Center</td>
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<td>Vanderbilt</td>
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<td>Battle Creek</td>
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<td>Midland Midland Area Community Foundation</td>
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<td>West Bloomfield</td>
<td>Detroit MNA Southeastern Michigan Public Policy Council</td>
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<td>Detroit MotorCities National Heritage Area Partnership</td>
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<td>Saint Clair MSA Shoe</td>
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Nanette Pearson CPA, CGMA, CAE
New Perspectives Group
Nonprofit Network
North Country Trail Association
Northern Care Center
Open Door Outreach Center
Ozone House Youth & Family Services
Peninsula Arts Appreciation Council
Petoskey-Harbor Springs Area Community Foundation
PPG Interactive Corp.
Principia, LLC
Quincy Mine Hoist Association
R. E. Olds Foundation
Radio First
Rainmaking For Good
Real People Media
Recovery Institute of Southwest Michigan
reQuest-Ed Learning Institute
Resolution Services Center
Rochester Area Neighborhood House
Rogue River Watershed Partners
Rotary Charities of Traverse City
Ruth Ellis Center
Ruth Mott Foundation
Schoolcraft County Economic Development Corporation
South Bay Alpena
Southside Community Coalition
Southwest Solutions
Special Ministries of Livingston County
Spectrum Health
St. Clair County Community Mental Health
St. Vincent and Sarah Fisher Center
Starr Commonwealth
StarrVista
Sugar Law Center for Economic and Social Justice
Superior String Alliance
The Arc Michigan
The Center for Women in Transition
The Community Choice Foundation
The Cooperation Group
The Detroit Institute of Arts
The First Tee of Northern Michigan
The Goodwin Co.
The Great Lakes Children's Museum
The Harry A and Margaret D Towsley Foundation
The Heat and Warmth Fund
The Henry Ford
The Leelanau School
The Skillman Foundation
The Women's Center of Southeastern Michigan
The YES Foundation
Therapeutic Riding, Inc.
Thornapple Arts Council
Thunder Bay Folk Society
Thunder Bay River Center, Inc.
TIRF - The International Research Foundation for English Language Education
Tolfree Foundation
Transportation Riders United (TRU)
TriCities Historical Museum
TrueNorth Community Services
United Way of Manistee County
Upper Great Lakes Family Health Center
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

Michigan
Highland Park
Harbor Springs
Royal Oak
Traverse City
Ann Arbor
Detroit
Dearborn
Glen Arbor
Detroit
Ann Arbor
Detroit
East Lansing
Ann Arbor
Hastings
Alpena
Traverse City
Detroit
Ann Arbor
Ann Arbor
Detroit
Fremont
Manistee
Houghton
Detroit
Ypsilanti
Escanaba
Lansing
Troy
Grand Rapids
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
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 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 Commonweal...