The Honorable Justin Amash  
114 Cannon House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Amash:

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,

**Michigan**

Accelerate UP
Accounting Aid Society
Adaptive Alternatives LLC
Adult Handicap Program
Air Zoo
All About Women's Health
Boutique
Amyloidosis Foundation
Ann Arbor Area Community Foundation
Arts Council of Greater Lansing
Asian & Pacific Islander American Vote - Michigan
ASPIRE of Mid-Michigan
Barry Community Foundation
Bay-Lakes Council, Boy Scouts of America
Bettye Harris Larynx Cancer Awareness Center
Blue Water Community Action
Branch County Community Foundation
Brass Band of Battle Creek
Cadillac Area YMCA
Calumet Theatre Co.
Canton Community Foundation
Capital Region Community Foundation
Changing Lives And Staying Sober (CLASS)
Charles Stewart Mott Foundation
Cherry Health Foundation
Child & Family Services of Northeast Michigan
Child and Family Services of Northwestern Michigan
Christian Schools International Coffee Party USA
Common Ground
Communities First, Inc.
Community Action House
Community Action of Allegan County
Community Economic Development Assoc. of MI (CEDAM)
Community Foundation For Northeast Michigan
Community Foundation of St. Clair County
Community Social Services of Wayne County
Council of Michigan Foundations
Creating Hope International
Crim Fitness Foundation
Crooked Tree Arts Center
Cross Movement Social Justice, L3C
Cultivate Community
Curtis Baptist Church
Cutaneous Lymphoma Foundation
Defeat MSA
Detroit Hispanic Development Corporation
Disability Network Oakland & Macomb
Dorothy A. Johnson Center for Philanthropy
Downriver Marriage Resource Center
E.U.P. Community Dispute Resolution Center
Eastern Michigan Christian Foundation
Ecumenical Center & International Residence (ECIR)
EDcelerated Solutions LLC
Eden Lutheran Church
Extended Grace
Family Promise of the Lakeshore
Feeding America West Michigan
Fetzer Institute
Flint Youth Film Festival
Food Bank of South Central Michigan
Forgotten Harvest
<table>
<thead>
<tr>
<th>Organization Name</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freedom Road Transportation Authority</td>
<td>Orion</td>
</tr>
<tr>
<td>Fremont Area Community Foundation</td>
<td>Fremont</td>
</tr>
<tr>
<td>Friends of Porcupine Mountains Wilderness State Park, Inc.</td>
<td>Ontonagon</td>
</tr>
<tr>
<td>Friends of the Braumart</td>
<td>Iron Mountain</td>
</tr>
<tr>
<td>Golden Lotus, Inc. d/b/a Serving as Song of the Morning Yoga Retreat Center</td>
<td>Vanderbiilt</td>
</tr>
<tr>
<td>Grand Rapids Community Foundation</td>
<td>Grand Rapids</td>
</tr>
<tr>
<td>Grand Rapids Creative Youth Center</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Grand Rapids Creative Youth Center</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Grand Traverse Regional Land Conservancy</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Great Lakes Center for Youth Development</td>
<td>Marquette</td>
</tr>
<tr>
<td>Great Start Collaborative of Traverse Bay</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Habitat for Humanity Northeast Michigan</td>
<td>Alpena</td>
</tr>
<tr>
<td>Habitat for Humanity of Michigan</td>
<td>Lansing</td>
</tr>
<tr>
<td>Habitat for Humanity Van Buren County</td>
<td>Bangor</td>
</tr>
<tr>
<td>Haiti Nursing Foundation</td>
<td>Ann Arbor</td>
</tr>
<tr>
<td>Hamtramck Community Initiative</td>
<td>Detroit</td>
</tr>
<tr>
<td>Hand2Hand</td>
<td>Lansing</td>
</tr>
<tr>
<td>Harbor Humane Society</td>
<td>Detroit</td>
</tr>
<tr>
<td>Haven of Rest Ministries</td>
<td>Detroit</td>
</tr>
<tr>
<td>Hillman Community Radio</td>
<td>Detroit</td>
</tr>
<tr>
<td>Hope-Central</td>
<td>Detroit</td>
</tr>
<tr>
<td>Housing Resources, Inc.</td>
<td>Detroit</td>
</tr>
<tr>
<td>Huron River Citizens Association</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Impact 100 Global Advisory Council</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Iosco County Coats for Kids</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Isle Royale &amp; Keweenaw Parks Association</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Jail and Outreach Ministry</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Jewish Family Service of Metropolitan Detroit</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Joy-Southfield Community Development Corporation</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Kalamazoo Community Foundation</td>
<td>Traverse City</td>
</tr>
<tr>
<td>Kalamazoo Loaves &amp; Fishes, Kalamazoo County Hunger-Free Community Coalition</td>
<td>Kalamazoo</td>
</tr>
<tr>
<td>Kirtland Community College Foundation</td>
<td>Roscommon</td>
</tr>
<tr>
<td>Lake Superior Watershed Conservancy</td>
<td>Sault Ste Marie</td>
</tr>
<tr>
<td>Lakeshore Habitat for Humanity</td>
<td>Holland</td>
</tr>
<tr>
<td>Lakeshore Nonprofit Alliance</td>
<td>Holland</td>
</tr>
<tr>
<td>LaMoreaux Family Foundation</td>
<td>Lansing</td>
</tr>
<tr>
<td>Legal Assistance Center</td>
<td>Grand Rapids</td>
</tr>
<tr>
<td>Leslie Science &amp; Nature Center</td>
<td>Ann Arbor</td>
</tr>
<tr>
<td>Livingston County Habitat for Humanity, Inc.</td>
<td>Brighton</td>
</tr>
<tr>
<td>Love In the Name of Christ SE</td>
<td>Hudsonville</td>
</tr>
<tr>
<td>Kalamazoo Loaves &amp; Fishes, Kalamazoo County Hunger-Free Community Coalition</td>
<td>Kalamazoo</td>
</tr>
<tr>
<td>Michigan Association of Planning</td>
<td>Menominee</td>
</tr>
<tr>
<td>Michigan Dental Association Foundation</td>
<td>Michigan</td>
</tr>
<tr>
<td>Michigan Farmers Market Association</td>
<td>Michigan</td>
</tr>
<tr>
<td>Michigan Historic Preservation Network</td>
<td>Michigan</td>
</tr>
<tr>
<td>Michigan League for Public Policy</td>
<td>Michigan</td>
</tr>
<tr>
<td>Michigan Roundtable for Diversity and Inclusion</td>
<td>Michigan</td>
</tr>
<tr>
<td>Michigan Science Center</td>
<td>Detroit</td>
</tr>
<tr>
<td>Michigan Transportation Connection</td>
<td>East Lansing</td>
</tr>
<tr>
<td>Midland Area Community Foundation</td>
<td>Midland</td>
</tr>
<tr>
<td>Mid-Michigan Industries</td>
<td>Mt. Pleasant</td>
</tr>
<tr>
<td>MNA Southeastern Michigan Public Policy Council</td>
<td>Detroit</td>
</tr>
<tr>
<td>MotorCities National Heritage Area Partnership</td>
<td>Detroit</td>
</tr>
<tr>
<td>MSA Shoe</td>
<td>Saint Clair</td>
</tr>
<tr>
<td>Community Letter in Support of Nonpartisanship</td>
<td>Michigan</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Nanette Pearson CPA, CGMA, CAE</td>
<td>The Cooperation Group</td>
</tr>
<tr>
<td>New Perspectives Group</td>
<td>The Detroit Institute of Arts</td>
</tr>
<tr>
<td>Nonprofit Network</td>
<td>The First Tee of Northern Michigan</td>
</tr>
<tr>
<td>North Country Trail Association</td>
<td>The Goodwin Co.</td>
</tr>
<tr>
<td>Northern Care Center</td>
<td>The Great Lakes Children's Museum</td>
</tr>
<tr>
<td>Open Door Outreach Center</td>
<td>The Harry A and Margaret D Towsley Foundation</td>
</tr>
<tr>
<td>Ozone House Youth &amp; Family Services</td>
<td>The Heat and Warmth Fund</td>
</tr>
<tr>
<td>Peninsula Arts Appreciation Council</td>
<td>The Henry Ford</td>
</tr>
<tr>
<td>Petoskey-Harbor Springs Area Community Foundation</td>
<td>The Leelanau School</td>
</tr>
<tr>
<td>PPG Interactive Corp.</td>
<td>The Skillman Foundation</td>
</tr>
<tr>
<td>Principia, LLC</td>
<td>The Women's Center of Southeastern Michigan</td>
</tr>
<tr>
<td>Quincy Mine Hoist Association</td>
<td>The YES Foundation</td>
</tr>
<tr>
<td>R. E. Olds Foundation</td>
<td>Therapeutic Riding, Inc.</td>
</tr>
<tr>
<td>Radio First</td>
<td>Thornapple Arts Council</td>
</tr>
<tr>
<td>Rainmaking For Good</td>
<td>Thunder Bay Folk Society</td>
</tr>
<tr>
<td>Real People Media</td>
<td>Thunder Bay River Center, Inc.</td>
</tr>
<tr>
<td>Recovery Institute of Southwest Michigan</td>
<td>TIRF - The International Research Foundation for English Language Education</td>
</tr>
<tr>
<td>reQuest-Ed Learning Institute</td>
<td>Troy Foundation</td>
</tr>
<tr>
<td>Resolution Services Center</td>
<td>Transportation Riders United (TRU)</td>
</tr>
<tr>
<td>Rochester Area Neighborhood House</td>
<td>TriCities Historical Museum</td>
</tr>
<tr>
<td>Rogue River Watershed Partners</td>
<td>TrueNorth Community Services</td>
</tr>
<tr>
<td>Rotary Charities of Traverse City</td>
<td>United Way of Manistee County</td>
</tr>
<tr>
<td>Ruth Ellis Center</td>
<td>Upper Great Lakes Family Health Center</td>
</tr>
<tr>
<td>Ruth Mott Foundation</td>
<td>Voices for Earth Justice</td>
</tr>
<tr>
<td>Schoolcraft County Economic Development Corporation</td>
<td>Washenaw Literacy</td>
</tr>
<tr>
<td>South Bay Alpena</td>
<td>WasteWater Education 501(c)3</td>
</tr>
<tr>
<td>Southside Community Coalition</td>
<td>William Bonifas Arts Center</td>
</tr>
<tr>
<td>Southwest Solutions</td>
<td>Women's Center of Greater Lansing</td>
</tr>
<tr>
<td>Special Ministries of Livingston County</td>
<td>Upper Great Lakes Family Health Center</td>
</tr>
<tr>
<td>Spectrum Health</td>
<td>Voices for Earth Justice</td>
</tr>
<tr>
<td>St. Clair County Community Mental Health</td>
<td>Washenaw Literacy</td>
</tr>
<tr>
<td>St. Vincent and Sarah Fisher Center</td>
<td>WasteWater Education 501(c)3</td>
</tr>
<tr>
<td>Starr Commonwealth</td>
<td>William Bonifas Arts Center</td>
</tr>
<tr>
<td>StarrVista</td>
<td>Women's Center of Greater Lansing</td>
</tr>
<tr>
<td>Sugar Law Center for Economic and Social Justice</td>
<td>American Alliance of Museums</td>
</tr>
<tr>
<td>Superior String Alliance</td>
<td>Abila</td>
</tr>
<tr>
<td>The Arc Michigan</td>
<td>AdoptAClassroom.org</td>
</tr>
<tr>
<td>The Center for Women in Transition</td>
<td>Alfred P. Sloan Foundation</td>
</tr>
<tr>
<td>The Community Choice Foundation</td>
<td>America Solidaria U.S.</td>
</tr>
</tbody>
</table>
Community Letter in Support of Nonpartisanship

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
Clean Slate Now
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 Organizations
National Association of Health Data Administrators (NASBLA)
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