

Community Letter in Support of Nonpartisanship

UPDATED September 5, 2017

The Honorable Adrian Smith
320 Cannon House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Smith:

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,

Nebraska			
ALS in the Heartland	Omaha	Heartland Family Service	Omaha
Arts in Motion	Omaha	Heartland Workers Center	Omaha
Asian Community & Cultural Center		Heartland Workforce Solutions	Omaha
Bemis Center for Contemporary Arts	Omaha	HETRA	Gretna
Brush Up Nebraska Paint-A-Thon	Omaha	Inclusive Communities	Omaha
CASA for Lancaster County	Lincoln	Inclusive Life Center	Omaha
CEDARS Youth Services	Lincoln	inCOMMON Community Development	Omaha
Community Action of Nebraska	Lincoln	International American Relief Society	Lincoln
Community Action Partnership of Mid-Nebraska	Kearney	Iowa Advocates for Mental Health Recovery	Omaha
Community Services Fund of Nebraska		Justice For Our Neighbors-Nebraska	Omaha
Completely KIDS	Omaha	Kearney Area Community Foundation	Kearney
Conservation Fusion	Bellevue	Keep Kids Alive Drive 25	Omaha
Cooper Foundation	Lincoln	League of Women Voters of Greater Omaha	Omaha
Cross Training Center	Omaha	Lincoln Music Teachers Association	Lincoln
Dotted i writing services, LLC	Omaha	Love's Jazz and Arts Center	Omaha
Dundee Community Garden	Omaha	March of Dimes Board	Omaha
Ethiopian Community Association Omaha NE	Omaha	Meeting Potential	Lincoln
Father Flanagan's Boys' Home Nebraska	Boys Town	Metropolitan Community College	Omaha
Film Streams, Inc.	Omaha	Midwestern Swimming	Hastings
Food Bank for the Heartland	Omaha	National Collegiate Honors Council	Lincoln
Fremont Area Community Foundation	Fremont	Nebraska Chamber Players	Lincoln
Friends of Heron Haven	Omaha	Nebraska Enterprise Fund	Omaha
Friends of the Mary Riepma Ross Media Arts Center	Lincoln	Nebraska Families Collaborative	Omaha
Girls Inc. of Omaha	Omaha	Nebraska Friends of Midwives	Lincoln
Goodwill Industries, Inc. - Omaha	Omaha	Nebraska Juvenile Justice Association	Lincoln
Gravity, a Center for Contemplative Activism	Omaha	Nebraska Shakespeare	Omaha
Habitat for Humanity of Omaha	Omaha	Nebraska Writers Collective	Omaha
Heartland Big Brothers Big Sisters	Lincoln	NeighborWorks Lincoln	Lincoln
		Nelson Mandela Elementary	Omaha
		No More Empty Pots	Omaha
		Nonprofit Association of the Midlands	

Norm Waitt Sr. YMCA	South Sioux City	Accreditation Council for Psychoanalytic Education, Inc.
Omaha Academy of Ballet	Omaha	AdoptAClassroom.org
Omaha Healthy Kids Alliance	Omaha	Alliance for Strong Families and Communities
Omaha Home for Boys	Omaha	Alfred P. Sloan Foundation
Omaha Jitterbugs	Omaha	America Solidaria U.S.
Omaha Metro CHADD (Children and Adults with ADHD)	Omaha	American Alliance of Museums
Omaha Permaculture	Omaha	American Association of Anatomists
Omaha Sister Cities Association		American Association of Physics Teachers
Omaha Street School	Omaha	American Association of Teachers of German
Omaha Theater Company	Omaha	American Atheists
OpenSky Policy Institute		American Bladder Cancer Society
Opera Omaha	Omaha	American Board of Venous & Lymphatic Medicine
Orchestra Omaha	Bellevue	American Brass Chamber Music Association
Papillion-La Vista Community Theatre	Papillion	American Conference of Academic Deans
Parkinson's Nebraska	Omaha	American Heart Association
Peoples Health Center	Lincoln	American Historical Association
Phelps County Community Foundation, Inc.	Holdrege	American Jewish Committee
PTI Nebraska	Omaha	American Medical Association Foundation
Rainwater LLC	Omaha	American Physiological Society
Robert M. Merryman Performing Arts Center	Kearney	American Podiatric Medical Association, Inc.
Set Me Free Project	Omaha	American Red Cross
Sheltering Tree	Omaha	Americans for the Arts
Soul Healing Art	Papillon	Americans Promoting Study Abroad
Stephen Center	Omaha	Americans United for Separation of Church and State
Taysia Blue Rescue	Omaha	Amyloidosis Foundation
The Arc of Nebraska	Lincoln	Animal Legal Defense Fund
The Hope Center-Fremont		Annie E. Casey Foundation
The Lincoln Arts Council	Lincoln	Anti-Defamation League
The Weitz Family Foundation	Omaha	Asian Pacific American Legal Resource Center
The Zone Afterschool Program	Norfolk	Association for Jewish Outreach Professionals
TMC	Lincoln	Association of American Colleges and Universities
United Cerebral Palsy of Nebraska	Omaha	Association of Art Museum Directors
Urban League of Nebraska	Omaha	Association of Direct Response Fundraising Counsel
Voices for Children in Nebraska	Omaha	Association of Fundraising Professionals
Volunteers of America - Western Nebraska	Lewellen	Association of Immunization Managers
WhyArts	Omaha	Association of Nature Center Administrators
Youth Emergency Services	Omaha	Astraea Lesbian Foundation for Justice

National Organizations

Abila

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 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