The Honorable Ben Ray Lujan  
2231 Rayburn House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Lujan:

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,

New Mexico

Albuquerque Community Foundation
All Faiths Albuquerque
Americans United for Separation of Church and State - New Mexico Albuquerque
Big Brothers Big Sisters Mountain Region Santa Fe
Center for Nonprofit Excellence Albuquerque
CLNkids Albuquerque
Community Dental Services, Inc. Albuquerque
Community Health Impact Consulting Albuquerque
Corrales Seventh Day Adventist Church Corrales
Envision Santa Fe Santa Fe
Girls Inc. of Santa Fe Santa Fe
Global One to One Albuquerque
Global Ties ABQ Albuquerque
Good Shepherd Center Albuquerque
Greater Albuquerque Habitat for Humanity Albuquerque
Jean Block Consulting, Inc. Albuquerque
Kitchen Angels Albuquerque
La Resolana Senior Apartments Albuquerque
Law Access New Mexico Albuquerque
Many Mothers Santa Fe
Martineztown Mobile Food Pantry Albuquerque
MATCH New Mexico Santa Fe
New Mexico Association of Grantmakers Santa Fe
New Mexico Breastfeeding Task Force Albuquerque
New Mexico Thrives Albuquerque
Pajarito Environmental Education Center Los Alamos
Pegasus Legal Services for Children Albuquerque
Roadrunner Food Bank of New Mexico Albuquerque
Sacramento Mountains Senior Services, Inc. Cloudcroft
San Juan Medical Foundation Farmington
Santa Fe School for Strings Santa Fe
Santa Fe YouthWorks Santa Fe
Senior Citizens' Law Office, Inc. Albuquerque
The Grants Collective Albuquerque
The New Mexico Water Collaborative Albuquerque
Thornburg Foundation Santa Fe
Transgender Resource Center of New Mexico Albuquerque
United Way of Central New Mexico Albuquerque
Zia Therapy Center, Inc. Alamogordo
Zia United Methodist Church Santa Fe

National Organizations

Abila Accreditation Council for Psychoanalytic Education, Inc.
AdoptAClassroom.org Alliance for Strong Families and Communities
Alfred P. Sloan Foundation American Alliance of Museums
America Solidaria U.S. American Association of Anatomists
American Historical Association American Association of Physics Teachers
American Jewish Committee American Association of Teachers of German
American Atheists American Brass Chamber Music Association
American Bladder Cancer Society American Conference of Academic Deans
American Board of Venous & Lymphatic Medicine American Heart Association
American Medical Association Foundation American Historical Association
American Podiatric Medical Association, Inc. American Jewish Committee
American Red Cross American Psychological Society
Americans for the Arts
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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