

Community Letter in Support of Nonpartisanship

UPDATED September 5, 2017

The Honorable Dean Heller
324 Hart Senate Office Building
United States Senate
Washington, DC 20510

Dear Senator Heller:

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,

Nevada

3rd Creek Foundation	Incline Village
ACCEPT	Reno
Alliance for Nevada Nonprofits	Las Vegas
Angel's Power Ltd.	Las Vegas
Burlesque Hall of Fame, Inc.	Las Vegas
Foster Kinship	Las Vegas
Girl Scouts of the Sierra Nevada	Reno
Helping Hands of Vegas Valley, Inc.	Las Vegas
Immunize Nevada	
JCC of Southern Nevada	Las Vegas
Junior League of Las Vegas	Las Vegas
Southern Nevada Women Veterans Coalition	Las Vegas
The Gay & Lesbian Center of Southern Nevada	Las Vegas
Valor CSR	Las Vegas
Veterans Guest House	Reno

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
 Champion 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

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
 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

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.

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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