The Honorable Lloyd K. Smucker  
516 Cannon House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Smucker:

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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<th>Pennsylvania</th>
<th>Centre Wildlife Care</th>
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<td>A Woman's Concern</td>
<td>Chester County Historical Society</td>
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<td>ACLAMO Family Centers</td>
<td>Christian Youth Fellowship, Inc.</td>
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<td>Acquired Brain Injury Network of Pennsylvania</td>
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<td>AFP-Greater Philadelphia Chapter</td>
<td>Colcom Foundation</td>
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<td>Allegheny County Library Association</td>
<td>COMMON Education Foundation</td>
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<td>American Insight</td>
<td>Commonwealth Youth Choirs</td>
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<td>Army Heritage Center Foundation</td>
<td>Communities In Schools of the Lehigh Valley</td>
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<td>Aurora Philanthropic Consulting, LLC</td>
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<td>Beacon Clinic for Health and Hope</td>
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<td>Bower &amp; Co.</td>
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<td>Butler YWCA</td>
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<td>Caitlin's Smiles</td>
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Pennsylvania
Updated September 5, 2017
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PEARL S. BUCK INTERNATIONAL
Pennsylvania Association of Nonprofit Organizations
Pennsylvania Interfaith Power & Light
Pennsylvania Lumber Museum Associates
Philly Fellows
Phipps Conservatory and Botanical Gardens
Phoenixville Area Community Services
Pinebrook Family Answers
Pleasantville United Church of Christ
Plum Senior Community Center
Praise Consulting
Recycle Bicycle Harrisburg
Renew Theaters, Inc.
Richard Erstad Consulting
Robert Johnson Smith Family Life Center
Roots Tribe Yoga
Rosenlund Family Foundation
Samara: Nurture and Education for Parents
Schuylkill Women in Crisis
SeeChange Consulting
Sexual Assault Resource & Counseling Center (SARCC)
Sisters of Mercy
Society of the Holy Child Jesus, American Province
SpiriTrust Lutheran Home Care & Hospice
Starfinder Foundation
Strategy Solutions
Tabor Community Services
TeamChildren
The Alfred & Mary Douty Foundation
The Bodhana Group
The Burd Group
The Children’s Museum
The Conochoqueague Institute for the Study of Cultural Heritage
The Dietrich W. Botstiber Foundation
Perkasie
Harrisburg
State College
Ulysses
Philadelphia
Pittsburgh
Phoenixville
Allentown
Chalfont
Plum
Langhorne
Carlisle
Doylestown
Ardmore
Philadelphia
Philadelphia
Philadelphia
Elizabethtown
Pottsville
Philadelphia
Lebanon
Pittsburgh
Chambersburg
Philadelphia
Erie
Lancaster
Audubon
Philadelphia
Ephrata
Bloomsburg
Mercersburg
Media

The Florencia M Mack Educational Fund
The HBE Foundation
The Lectionary Company
The Luzerne Foundation
The Merchants Fund
The University of the Arts
The Untours Foundation
Tick Tock Early Learning Center
Transitions of PA
TriCounty Active Adult Center
Tri-County Patriots for Independent Living
United Way of Adams County
United Way of Beaver County
United Way of Blair County
United Way of Butler County
United Way of Erie County
United Way of Lackawanna and Wayne Counties
United Way of Lancaster County
United Way of Mifflin-Juniata
United Way of Pennsylvania
United Way of York County, PA
Valerie M. Jones Associates
Waverly Community House
Women Against Abuse
Women for Sobriety
Women’s Resource Center
Women’s Way
York Day Nursery
YWCA Bradford
YWCA Greater Pittsburgh
YWCA Northcentral PA
YWCA Tri-County Area
YWCA York

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

Philadelphia
Bryn Mawr
Philadelphia
Wilkes-Barre
Philadelphia
Philadelphia
Media
Avondale
Lewisburg
Pottstown
Washington
Gettysburg
Monaca
Altoona
Butler
Erie
Scranton
Lancaster
Lewistown
York
Media
Waverly
Philadelphia
Wayne
Philadelphia
York
Bradford
Pittsburgh
Williamsport
Pottstown
York
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
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 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