Community Letter in Support of Nonpartisanship
UPDATED September 5, 2017

The Honorable Bob Corker
425 Dirksen Senate Office Building
United States Senate
Washington, DC 20510

Dear Senator Corker:

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,

<table>
<thead>
<tr>
<th>Tennessee</th>
<th>Habitat for Humanity of Tennessee Murfreesboro</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appalachia Habitat for Humanity Robbins Nashville</td>
<td>Habitat of Humanity of Greater Nashville Ardmore</td>
</tr>
<tr>
<td>Arts4Business Nashville</td>
<td>Hickory Creek Child Center, Inc. Tullahoma</td>
</tr>
<tr>
<td>ArtsMemphis Memphis</td>
<td>Highland Rim Habitat for Humanity Kingsport</td>
</tr>
<tr>
<td>Big Brothers Big Sisters of Middle Tennessee Nashville</td>
<td>Holston Habitat for Humanity Knoxville</td>
</tr>
<tr>
<td>Blount County Habitat for Humanity Maryville Jacksboro</td>
<td>Knoxville Habitat for Humanity Knoxvile</td>
</tr>
<tr>
<td>Campbell County Lions Club Memphis</td>
<td>Loudon County Habitat for Humanity Lenoir City</td>
</tr>
<tr>
<td>CHOICES. Memphis Center for Reproductive Health Cleveland</td>
<td>Manna House Madisonville</td>
</tr>
<tr>
<td>Community Foundation of Cleveland and Bradley County Nashville</td>
<td>Monroe County Habitat for Humanity Nashville</td>
</tr>
<tr>
<td>Cumberland County Habitat for Humanity Crossville</td>
<td>NAMI Davidson Co. Nashville</td>
</tr>
<tr>
<td>Douglas Himes Associates LLC Nashville</td>
<td>Nashville Chapter Nashville</td>
</tr>
<tr>
<td>Exchange Club Family Center Cleveland</td>
<td>Americans United for Separation of Church and State Nashville</td>
</tr>
<tr>
<td>Family Cornerstones, Inc. Cleveland</td>
<td>Northside Neighborhood House Chattanooga</td>
</tr>
<tr>
<td>Family Resource Agency, Inc. Cleveland</td>
<td>Obion County Habitat for Humanity Union City</td>
</tr>
<tr>
<td>Gibson County Habitat for Humanity Dyer</td>
<td>Putnam County Habitat for Humanity Cookeville</td>
</tr>
<tr>
<td>Greene County Habitat for Humanity Greeneville Crossville</td>
<td>Rutherford County Area Habitat for Humanity Murfreesboro</td>
</tr>
<tr>
<td>Habitat for Humanity Crossville</td>
<td>Shannon Mae Bangham Dixon, Consultant Memphis</td>
</tr>
<tr>
<td>Habitat for Humanity in Northwest Tennessee Dyersburg</td>
<td>Tennessee Returned Peace Corps Volunteers Nashville</td>
</tr>
<tr>
<td>Habitat for Humanity Selmer</td>
<td>The Academy for Spiritual Formation Nashville</td>
</tr>
<tr>
<td>McNairy County Oak Ridge Cleveland</td>
<td>The Nashville Food Project Nashville</td>
</tr>
<tr>
<td>Habitat for Humanity of Anderson County Cleveland</td>
<td>ToolLife, Inc. Nashville</td>
</tr>
<tr>
<td>Habitat for Humanity of Cleveland Chattanooga</td>
<td>United Way of Greater Kingsport Kingsport</td>
</tr>
<tr>
<td>Habitat for Humanity of Greater Chattanooga Memphs</td>
<td>Uzazi Village Kansas City</td>
</tr>
<tr>
<td>Habitat for Humanity of Greater Memphis Memphis</td>
<td>World Africultural Life Center Bristol</td>
</tr>
<tr>
<td>Habitat for Humanity of Greater Nashville Nashville</td>
<td>YWCA Bristol Bristol</td>
</tr>
<tr>
<td>Habitat for Humanity of Jefferson County Talbott</td>
<td></td>
</tr>
</tbody>
</table>

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
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