The Honorable Mike Gallagher  
1007 Longworth House Office Building  
United States House of Representatives  
Washington, DC 20515  

Dear Representative Gallagher:

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,

Wisconsin

Advocates of Ozaukee Saukville
ArtWorks for Milwaukee Milwaukee
Association for Pelvic Organ Prolapse Support Mukwonago
AVK Education, Inc. Glendale
Biodynamic Association East Troy
Broadscope Disability Services Greenfield
Brookhill Institute of Mathematics Waukesha
Burleigh Street Community Development, Inc. Milwaukee
Center for Media and Democracy Milwaukee
Center for Veterans Issues, Ltd. Milwaukee
Chippewa Area Mentor Program Milwaukee
Chippewa Valley Museum Chippewa Falls
Chippewa Valley Transit Alliance Eau Claire
Common Ground Ministry, Inc. Eau Claire
Community Shares of Wisconsin Madison
Comunidad Whitefish Bay
COPE Services Grafton
Covey Allenton
Cudahy-St. Francis Interfaith Communications Milwaukee
Diefenbach Strategies
Diverse and Resilient Milwaukee
Dolomite Marketing Milwaukee
Dominican Center Milwaukee
Door County Land Trust Mequon
Easter Seals Southeast Wisconsin West Allis
Ebenezer Child Care Centers, Inc. Milwaukee
ERAs Senior Network, Inc. Waukesha
Ex Fabula Milwaukee
Feeding Wisconsin Madison
Fond du Lac Area Foundation Fond du Lac
Fortunate Futures Milwaukee
Forward Community Investments Madison
Freedom From Religion Foundation, Inc. Madison
Garden District Neighborhood Association Milwaukee
Girl Scouts of Manitou Council Sheboygan
Good Friend, Inc. Waukesha
Harbor House Crisis Shelters, A Ministry of Superior
Fair United Methodist Church
Hearthstone Historic House Museum Appleton
Hunger Task Force Green Bay
IN Progress Consulting LLC Milwaukee
IndependenceFirst Milwaukee
J B Plumping Milwaukee
JDC Solutions Milwaukee
Jean Gurney & Co. LLC Shorewood
Jewish Community Relations Council of the Milwaukee Jewish Federation Milwaukee
Kathy's House Milwaukee
La Causa, Inc. Milwaukee
Layton Boulevard West Neighbors, Inc. Milwaukee
Madison Area Bus Advocates Madison
Advocates Madison
Madison Ballet, Inc. Madison
Madison Children's Museum Madison
Madison Community Foundation Madison
Metropolitan Milwaukee Fair Housing Council Milwaukee
Milwaukee Center for Children and Youth, Inc. Milwaukee
Milwaukee City Council of PTAs, Inc. Milwaukee
Milwaukee Habitat for Humanity Milwaukee
Milwaukee Public Theatre Milwaukee
<table>
<thead>
<tr>
<th>Organization Name</th>
<th>City</th>
</tr>
</thead>
<tbody>
<tr>
<td>Moose International</td>
<td>Mukwonago</td>
</tr>
<tr>
<td>Muskego Senior Taxi</td>
<td>Muskego</td>
</tr>
<tr>
<td>Nativity Jesuit Academy</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Natural Heritage Land Trust, Inc.</td>
<td>Madison</td>
</tr>
<tr>
<td>Neighborhood House of Milwaukee</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>NeighborWorks Blackhawk Region</td>
<td>Beloit</td>
</tr>
<tr>
<td>Nonprofit Center of Milwaukee</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>North Country Independent Living</td>
<td>superior</td>
</tr>
<tr>
<td>Optimist Theatre</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Pathfinders Milwaukee, Inc.</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Penfield Children's Center</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Project Concern</td>
<td>St. Francis</td>
</tr>
<tr>
<td>Project Concern of Cudahy-St. Francis</td>
<td>Cudahy</td>
</tr>
<tr>
<td>Racine Community Foundation</td>
<td>Racine</td>
</tr>
<tr>
<td>Rare &amp; Undiagnosed Network</td>
<td>Delafield</td>
</tr>
<tr>
<td>River Falls Community Food Pantry</td>
<td>River Falls</td>
</tr>
<tr>
<td>Royal Academy of Dance</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Savage Support Corp</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Second Harvest Foodbank of Southern Wisconsin</td>
<td>Madison</td>
</tr>
<tr>
<td>Skylight Music Theatre</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Spectrum Nonprofit Services</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Spotted Eagle, Inc.</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Stepping Stone Farms School of Horsemanship</td>
<td>Franksville</td>
</tr>
<tr>
<td>Stepping Stones of Dunn County</td>
<td>Menomonie</td>
</tr>
<tr>
<td>The Addiction Resource Council, Inc.</td>
<td>Waukesha</td>
</tr>
<tr>
<td>The Center: 7 Rivers LGBTQ Connection</td>
<td>La Crosse</td>
</tr>
<tr>
<td>The Rainbow Project, Inc. Child &amp; Family Counseling and Trauma Resource Clinic</td>
<td>Madison</td>
</tr>
<tr>
<td>The Wisconsin Breast Cancer Coalition</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Three Gaits, Inc.</td>
<td>Stoughton</td>
</tr>
<tr>
<td>Tikkun Ha-Ir</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>UPbrella</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Urban Affairs Association</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Urban Economic Development Association of Wisconsin (UEDA)</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Veterans Employment Alliance, Inc.</td>
<td>Greenfield</td>
</tr>
<tr>
<td>Vista Global Coaching &amp; Consulting</td>
<td>Madison</td>
</tr>
<tr>
<td>WLFC</td>
<td>Madison</td>
</tr>
<tr>
<td>Volunteer Center of Ozaukee County</td>
<td>Grafton</td>
</tr>
<tr>
<td>WasteCap Resource Solutions</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Waukesha Civic Theatre</td>
<td>Waukesha</td>
</tr>
<tr>
<td>Ways to Work, Inc.</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Wisconsin Association of Family and Children's Agencies</td>
<td>Madison</td>
</tr>
<tr>
<td>Wisconsin Coalition of Independent Living Centers, Inc.</td>
<td>Madison</td>
</tr>
<tr>
<td>Wisconsin Council of the Blind &amp; Visually Impaired</td>
<td>Madison</td>
</tr>
<tr>
<td>Wisconsin Democracy Campaign</td>
<td>Racine</td>
</tr>
<tr>
<td>Wisconsin EMS Association</td>
<td>Wind Lake</td>
</tr>
<tr>
<td>Wisconsin Lutheran High School</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Wisconsin Nonprofits Association</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Wisconsin Partnership for Housing Development</td>
<td>Madison</td>
</tr>
<tr>
<td>Wisconsin Scholastic Chess Federation</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>Wisconsin Transit Riders Alliance</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>YWCA - Greater Green Bay</td>
<td>Green Bay</td>
</tr>
<tr>
<td>YWCA Madison</td>
<td>Madison</td>
</tr>
<tr>
<td>YWCA Southeast Wisconsin</td>
<td>Milwaukee</td>
</tr>
<tr>
<td>National Organizations</td>
<td></td>
</tr>
<tr>
<td>Abila</td>
<td>Madison</td>
</tr>
<tr>
<td>Accreditation Council for Psychoanalytic Education, Inc.</td>
<td>Madison</td>
</tr>
<tr>
<td>AdoptAClassroom.org</td>
<td>Madison</td>
</tr>
<tr>
<td>Alliance for Strong Families and Communities</td>
<td>Madison</td>
</tr>
<tr>
<td>Alfred P. Sloan Foundation</td>
<td>Madison</td>
</tr>
<tr>
<td>America Solidaria U.S.</td>
<td>Madison</td>
</tr>
<tr>
<td>American Alliance of Museums</td>
<td>Madison</td>
</tr>
<tr>
<td>American Association of Anatomists</td>
<td>Madison</td>
</tr>
<tr>
<td>American Association of Physics Teachers</td>
<td>Madison</td>
</tr>
<tr>
<td>American Association of Teachers of German</td>
<td>Madison</td>
</tr>
<tr>
<td>American Atheists</td>
<td>Madison</td>
</tr>
</tbody>
</table>
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