

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Fred Upton
2183 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Upton:

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,

Michigan Organizations			
		Disability Network Oakland & Macomb	Southfield
Accelerate UP	Marquette	Dorothy A. Johnson Center for Philanthropy	Grand Rapids
Accounting Aid Society	Detroit	Downriver Marriage Resource Center	Romulus
Adaptive Alternatives LLC	Ann Arbor	E.U.P. Community Dispute Resolution Center	
Air Zoo	Portage	EDccelerated Solutions LLC	Berkley
All About Women's Health Boutique		Eden Lutheran Church	Munising
Amyloidosis Foundation		Extended Grace	Grand Haven
Arts Council of Greater Lansing	Lansing	Feeding America West Michigan	Comstock Park
Asian & Pacific Islander American Vote - Michigan	Detroit	Fetzer Institute	Kalamazoo
Bay-Lakes Council, Boy Scouts of America		Flint Youth Film Festival	Flint
Bettye Harris Larynx Cancer Awareness Center	Oak Park	Food Bank of South Central Michigan	Kalamazoo
Branch County Community Foundation	Coldwater	Forgotten Harvest	Oak Park
Brass Band of Battle Creek	Battle Creek	Freedom Road Transportation Authority	Orion
Cadillac Area YMCA	Cadillac	Fremont Area Community Foundation	Fremont
Calumet Theatre Co.	Calumet	Friends of Porcupine Mountains Wilderness State Park, Inc.	Ontonagon
Capital Region Community Foundation	Lansing	Friends of the Braumart	Iron Mountain
Changing Lives And Staying Sober (CLASS)		Grand Rapids Community Foundation	Grand Rapids
Charles Stewart Mott Foundation	Flint	Grand Rapids Creative Youth Center	
Cherry Health Foundation	Grand Rapids	Grand Traverse Regional Land Conservancy	Traverse City
Child & Family Services of Northeast Michigan	Alpena	Great Lakes Center for Youth Development	Marquette
Child and Family Services of Northwestern Michigan		Great Start Collaborative of Traverse Bay	Traverse City
Citizen of Michigan		Habitat for Humanity Northeast Michigan	Alpena
Common Ground	Bloomfield	Habitat for Humanity of Michigan	Lansing
Community Action House	Holland	Habitat for Humanity Van Buren County	Bangor
Community Action of Allegan County	Allegan	Haiti Nursing Foundation	Ann Arbor
Community Foundation For Northeast Michigan	Alpena	Hamtramck Community Initiative	
Community Foundation of St. Clair County	Port Huron	Hand2Hand	
Council of Michigan Foundations	Grand Haven	Harbor Humane Society	West Olive
Creating Hope International	Dearborn	Hillman Community Radio	Hillman
Crim Fitness Foundation	Flint	Hope-Central	Lansing
Crooked Tree Arts Center	Petoskey		
Curtis Baptist Church	Curtis		
Defeat MSA	Detroit		

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Michigan

Huron River Citizens Association		R. E. Olds Foundation	East Lansing
Iosco County Coats for Kids	East Tawas	Radio First	Port Huron
Isle Royale & Keweenaw Parks Association	Houghton	Rainmaking For Good	Wixom
Jail and Outreach Ministry	Lake Orion	Real People Media	
Joy-Southfield Community Development Corporation	Detroit	Recovery Institute of Southwest Michigan	Kalamazoo
Kalamazoo Community Foundation	Kalamazoo	reQuest-Ed Learning Institute	Troy
Kids Repair Program	Lansing	Resolution Services Center	Lansing
Kirtland Community College Foundation	Roscommon	Rochester Area Neighborhood House	Rochester
Lake Superior Watershed Conservancy	Sault Ste Marie	Ruth Ellis Center	Detroit
Lakeshore Habitat for Humanity	Holland	Ruth Mott Foundation	Flint
Lakeshore Nonprofit Alliance	Holland	Schoolcraft County Economic Development Corporation	Manistique
Legal Assistance Center	Grand Rapids	South Bay Alpena	Alpena
Livingston County Habitat for Humanity, Inc.	Brighton	Southside Community Coalition	Lansing
Love In the Name of Christ SE Ottawa County	Hudsonville	Southwest Solutions	Detroit
Lymphoma Foundation of America		Special Ministries of Livingston County	Brighton
M&M Area Community Foundation	Menominee	Spectrum Health	Hastings
Manresa		St. Vincent and Sarah Fisher Center	Detroit
MARO		The Arc Michigan	Lansing
Martin Area Resource Center		The Cooperation Group	Highland Park
McGregor Fund	Detroit	The Detroit Institute of Arts	
Michigan Dental Association Foundation		The First Tee of Northern Michigan	Harbor Springs
Michigan Historic Preservation Network		The Goodwin Co.	Royal Oak
Michigan League for Public Policy	Lansing	The Great Lakes Children's Museum	Traverse City
Michigan Nonprofit Association		The Harry A and Margaret D Towsley Foundation	Ann Arbor
Michigan Roundtable for Diversity and Inclusion		The Heat and Warmth Fund	Detroit
Michigan Science Center	Detroit	The Henry Ford	Dearborn
Mid-Michigan Industries	Mt. Pleasant	The Leelanau School	Glen Arbor
MNA Southeastern Michigan Public Policy Council	Detroit	The Skillman Foundation	Detroit
MotorCities National Heritage Area Partnership	Detroit	The Women's Center of Southeastern Michigan	Ann Arbor
MSA Shoe	Saint Clair Shores	The YES Foundation	Bingham Farms
Nanette Pearson CPA, CGMA, CAE		The Center for Women in Transition	Holland
New Perspectives Group		Therapeutic Riding, Inc.	Ann Arbor
North Country Trail Association	Lowell	Thornapple Arts Council	Hastings
Northern Care Center	Cheboygan	Thunder Bay Folk Society	Alpena
Ozone House Youth & Family Services	Ann Arbor	Thunder Bay River Center, Inc.	Alpena
Peninsula Arts Appreciation Council	Negaunee	TIRF - The International Research Foundation for English Language Education	Traverse City
PPG Interactive Corp.	Ann Arbor	Tolfree Foundation	West Branch
Principia, LLC	Detroit	Transportation Riders United (TRU)	Detroit
Quincy Mine Hoist Association		TrueNorth Community Services	Fremont
		Upper Great Lakes Family Health Center	Houghton
		Voices for Earth Justice	Detroit
		Washtenaw Literacy	Ypsilanti

WasteWater Education 501(c)3
William Bonifas Arts Center Escanaba
Woodside Vision Foundation Troy

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
American Association of Anatomists
American Association of Physics Teachers
American Association of Teachers of German
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
Annie E. Casey Foundation
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
Ecology Project International
Engineering Conferences International
Feed the Children
Feeding America
Food & Water Watch
Ford Foundation
Forum of Regional Associations of
Grantmakers
Free Press
Girl Scouts of the USA
Girls Inc.
Global Integrity
Goodwill Industries, International
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 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 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
NAMI, National Alliance on Mental Illness
National Center for Appropriate Technology
National Center for Fire and Life Safety
National Committee for Responsive
Philanthropy
National Council of Behavioral Health
National Council of Churches
National Council of Nonprofits
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 Commonwealth Fund
The Dibble Institute
The Educational Foundation of America
The Honor Society of Phi Kappa Phi
The Michael J. Fox Foundation
The Ocean Foundation
The Pulmonary Fibrosis Foundation
The Voter Participation Center
TIDES
Unemployment Services Trust
Union for Reform Judaism
United Way Worldwide
University Professional & Continuing
Education Association
US Lacrosse
Vasculitis Foundation
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