The Honorable Steven Palazzo  
2349 Rayburn House Office Building  
United States House of Representatives  
Washington, DC 20515  

Dear Representative Palazzo:  

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,

**Mississippi**

Bolivar County Habitat For Humanity  
Cleveland

Caring Christian Fund  
Jackson

Clarksdale Area Habitat for Humanity, Inc.  
Clarksdale

Community Care Network  
Ocean Springs

Community Foundation of East Mississippi  
Meridian

Community Relief Foundation  
Jackson

Created to Serve  
Jackson

Delta Hands for Hope  
Shaw

DREAM of Hattiesburg, Inc.  
Hattiesburg

Ever Reaching Community Outreach  
Pelahatchie

Farrell - Sherard Habitat for Humanity  
Indianola

Fit4Me Inc., Increase the Focus  
Bay Saint Louis

Habitat for Humanity Bay - Waveland Area, Inc.  
Brookhaven

Habitat for Humanity of Lincoln County, Inc.  
Hattiesburg

Hattiesburg Area Habitat for Humanity  
Hattiesburg

Historic Mound Bayou Foundation  
Jackson

InMotion Consulting & Coaching  
Jonestown

Jonestown Habitat for Humanity  
Jonestown

Kuntry Kidz Youth Foundation  
Gulfport

Mental Health Association of South Mississippi  
Meridian

Meridian Little Theatre  
Diamondhead

Mississippi Association of Habitat for Humanity Affiliates  
Jackson

Mississippi Center for Nonprofits  
Jackson

Mississippi Coalition Against Domestic Violence  
Natchez

Mississippi United Methodist Foundation, Inc.  
Tupelo

Natchez Adams County Habitat for Humanity  
Natchez

Northeast Mississippi Habitat for Humanity  
Tupelo

Oseola McCarty Youth Development Center  
Pearl

Paroled2Pride  
Marks

Pearson Foundation, Inc.  
Reaching & Educating for Community Hope Foundation  
Gulfport

Renaissance Community Loan Fund  
Brandon

RideABILITY Therapeutic Riding Center  
Starkville

Starkville Area Habitat for Humanity  
Jonestown

The Jonestown Family Center for Education and Wellness  
Jackson

The PERICO Institute  
Columbus

United Way of Lowndes County  
Vicksburg

Warren County Habitat for Humanity  
Louisville

Women in Corporate Aviation  
Southaven

**National Organizations**

Abila

Accreditation Council for Psychoanalytic Education, Inc.

AdoptAClassroom.org

Alliance for Strong Families and Communities
Alfred P. Sloan Foundation  
African Diaspora United, Inc.  
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  
Celiac Disease Foundation  
Center for Health, Environment & Justice  
Center for Inquiry  
Charles Stewart Mott Foundation  
Citizen Schools  
CleanSlateNow  
Common Cause  
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
Community Letter in Support of Nonpartisanship

Updated June 1, 2018

Page 4

Leukemia Research Foundation
Local Learning: The National Network for Folk Arts in Education
Lumina Foundation
Lymphoma Foundation of America
Migraine Research Foundation
Millennium Water Alliance
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 for 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 Soldiers and Sailors of America
United Way Worldwide
University Professional & Continuing Education Association
US Lacrosse
Vasculitis Foundation
Volunteers in Medicine
Volunteers of America
Voto Latino
Wallace Global Fund
Waste Water Education
Weingart Foundation
William and Flora Hewlett Foundation
Words Without Borders
World Day of Prayer USA
World Neighbors, Inc.
Youth Services America
YWCA USA