The Honorable Steve Daines  
320 Hart Senate Office Building  
United States Senate  
Washington, DC 20510

Dear Senator Daines:

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,

Montana

9 Energies Center Bozeman
A Carousel for Missoula Missoula
Absaroka - Beartooth Red Lodge
Wilderness Foundation
Adult Resource Alliance Billings
AERO
Alliance for Youth Anaconda
Anaconda Community Foundation
Art Spot Malta
ASPEN Livingston
B.E.A.R. (Bitterroot Ecological Hamilton
Awareness Resources)
Bear Paw Development Havre
Corporation
Beartooth Front Community Red Lodge
Forum
Beartooth Recreational Trails Red Lodge
Association
Big Brothers Big Sisters of Bozeman
Gallatin County
Big Sky Youth Empowerment Bozeman
Bike Walk Montana Helena
Bitterroot Collective Impact Corvallis
Bitterroot Resource Hamilton
Conservation and
Development Area, Inc.
Bozeman Public Library Bozeman
Foundation
Bridgercare Bozeman
Brightways Learning Missoula
Carbon County Arts Guild (CCAG)
Career Futures, Inc. Butte
Career Transitions, Inc. Belgrade
Chany Reon Ockert Consulting Bigfork
LLC
ChildWise Institute Helena
Citizens for a Better Flathead Kalispell
Creative Arts Council Eureka
DEAP
District 4 Human Resources Miles City
Development Council Havre
Domestic and Sexual Violence Red Lodge
Services of Carbon County
Laurel American Legion Post 123
Laurel Senior Citizens Center Leadership Montana
Living Art of Montana Livingston Food Pantry of Park County
M+R - Montana Office Marion Finley Friendship House Messiah Lutheran Church
Missoula Aging Services Missoula Art Museum Missoula Community Foundation
Missoula Interfaith Collaborative Missoula Manor Homes Missoula Writing Collaborative
Montana Association of Land Trusts Montana Association of Symphonies
Montana Audubon Montana Community Foundation, Inc.
Montana Conservation Corps Montana Council on Developmental Disabilities
Montana Innocence Project Montana Law Enforcement Museum
Montana Nonprofit Association Montana Oral Health Foundation
Montana Outdoor Science School Montana Outfitters and Guides Association
Montana Police Protective Association Foundation, Inc. Montana Shares Montana's Outdoor Legacy Foundation
Musikanten Montana Myrna Loy Center for Performing and Media Arts
Nate Chute Foundation National Center for Appropriate Technology NeighborWorks Montana
North Central Area Agency on Aging North Lake County Library Foundation Board
North Valley Hospital Foundation O.P. and W.E. Edwards Foundation, Inc.
Oneness Project Opportunity Resources Inc.
Orphan Girl Children's Theatre Partners Ensuring Equal Rights and Supports (PEERS)
Peace Place Prickly Pear Land Trust Project Hope
Project Hope of Columbus PWF Ravalli County Museum
Reach, Inc. Red Lodge Area Community Foundation
Red Lodge Area Food Partnership Council Rural Dynamics, Inc.
SAFE Harbor Inc. Sage Solutions Nonprofit Consulting, LLC
Smith River Habitat Project Snowy Mountain Development Corporation
Special K Ranch, Inc. Special Olympics Montana St. John's Lutheran Ministries
Sula Country Life Club - Community Clubhouse Sunburst Community Service Foundation
Swan View Coalition Tamarack Grief Resource Center
Sweet Pea, A Festival of the Arts The Christian Church (Disciples of Christ) in Montana
The Clay Studio of Missoula The Flagship Program, Western Montana Mental Health Center
The Montana Actors' Theatre The Montana Racial Equity Project
The Nurturing Center Kalispell
Missoula
Great Falls
Columbus
Bozeman
Hamilton
Eureka
Lewistown
Bozeman
Butte
Billings
Sula
Missoula
Great Falls
Havre
Bozeman
Kalispell
The Traveling School
The University of Montana
Western Foundation
The Vital Ground Foundation
Thrive
United Way of Beaverhead County
United Way of the Lewis and Clark Area
United Way of Yellowstone County
Upper Swan Valley Historical Society, Inc.
Verge Theater
Warriors and Quiet Waters Foundation
WaterWorks Art Museum
West Mont
West NW Consulting
Wheatland Memorial Healthcare Foundation
Whitefish Community Foundation
Whitetail Ranch Center
Wild Rockies Field Institute
Windhorse Equine Learning
Women's Opportunity & Resource Development (WORD)
Women's Voices for the Earth
Yellowstone Art Museum
Yellowstone Ecological Research Center
Yellowstone River Parks Association
Yellowstone Wildlife Sanctuary
Youth Connections
Youth Homes, Inc.
YWCA Great Falls
YWCA of Missoula

National Organizations
Abila
Accreditation Council for Psychoanalytic Education, Inc.
AdoptAClassroom.org
African Diaspora United, Inc.
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
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
Community Letter in Support of Nonpartisanship

Montana

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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
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 State Boating Law Administrators (NASBLA)
National Association of Watch and Collectors
National Center for Appropriate Technology
National Center for Fire and Life Safety
National Center on Shaken Baby Syndrome
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 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
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