Dear Representative Fortenberry:

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,

Nebraska

ALS in the Heartland
Arts in Motion
Asian Community & Cultural Center
Bemis Center for Contemporary Arts
Big Brothers Big Sisters of the Midlands
Brush Up Nebraska Paint-A-Thon
CASA for Lancaster County
CEDARS Youth Services
Community Action of Nebraska
Community Action Partnership of Mid-Nebraska
Community Services Fund of Nebraska
Completely KIDS
Conservation Fusion
Cooper Foundation
Cross Training Center
Dotted i writing services, LLC
Dundee Community Garden
Ethiopian Community Association Omaha NE
Father Flanagan's Boys' Home Nebraska
Film Streams, Inc.
Food Bank for the Heartland
Fremont Area Community Foundation
Friends of Heron Haven
Friends of the Mary Riepma Ross Media Arts Center
Girls Inc. of Omaha
Goodwill Industries, Inc. - Omaha
Gravity, a Center for Contemplative Activism
Habitat for Humanity of Omaha
Heartland Big Brothers Big Sisters
Heartland Family Service
Heartland Workers Center
Heartland Workforce Solutions
HETRA
Inclusive Communities
Inclusive Life Center
inCOMMON Community Development
International American Relief Society
Iowa Advocates for Mental Health Recovery
Justice For Our Neighbors-Nebraska
Kearney Area Community Foundation
Keep Kids Alive Drive 25
League of Women Voters of Greater Omaha
Lincoln Music Teachers Association
Love's Jazz and Arts Center
March of Dimes Board
Meeting Potential
Metropolitan Community College
Midwestern Swimming
National Collegiate Honors Council
Nebraska Chamber Players
Nebraska Children's Home Society
Nebraska Enterprise Fund
Nebraska Families Collaborative
Nebraska Friends of Midwives
Nebraska Juvenile Justice Association
Nebraska Shakespeare
Nebraska Writers Collective
NeighborWorks Lincoln
Nelson Mandela Elementary
No More Empty Pots
Nonprofit Association of the Midlands
Norm Waitt Sr. YMCA
Omaha Academy of Ballet
Omaha Healthy Kids Alliance
Omaha Home for Boys
Omaha Jitterbugs  Omaha  American Association of Physics Teachers
Omaha Metro CHADD (Children and Adults with ADHD) Omaha  American Association of Teachers of German
Omaha Permaculture Omaha  American Atheists
Omaha Sister Cities Association Omaha  American Bladder Cancer Society
Omaha Street School Omaha  American Board of Venous & Lymphatic Medicine
Omaha Theater Company Omaha  American Brass Chamber Music Association
OpenSky Policy Institute Omaha  American Conference of Academic Deans
Opera Omaha Omaha  American Heart Association
Orchestra Omaha Bellevue  American Historical Association
Papillion-La Vista Community Theatre Papillion  American Jewish Committee
Parkinson's Nebraska Omaha  American Medical Association Foundation
Peoples Health Center Lincoln  American Physiological Society
Phelps County Community Foundation, Inc. Holdrege  American Podiatric Medical Association, Inc.
PTI Nebraska Omaha  American Red Cross
Rainwater LLC Omaha  Americans for the Arts
Robert M. Merryman Performing Arts Center Kearney  Americans Promoting Study Abroad
Set Me Free Project Omaha  Americans United for Separation of Church and State
Sheltering Tree Omaha  Amyloidosis Foundation
Soul Healing Art Papillion  Animal Legal Defense Fund
Stand For Schools Omaha  Annie E. Casey Foundation
Stephen Center Omaha  Anti-Defamation League
Taysia Blue Rescue Omaha  Asian Pacific American Legal Resource Center
The Arc of Nebraska Lincoln  Association for Jewish Outreach Professionals
The Hope Center-Fremont Lincoln  Association of American Colleges and Universities
The Lincoln Arts Council Lincoln  Association of Art Museum Directors
The Weitz Family Foundation Omaha  Association of Direct Response Fundraising Counsel
The Zone Afterschool Program Norfolk  Association of Fundraising Professionals
TMC Lincoln  Association of Immunization Managers
United Cerebral Palsy of Nebraska Omaha  Association of Nature Center Administrators
Urban League of Nebraska Omaha  Astraea Lesbian Foundation for Justice
Voices for Children in Nebraska Omaha  Baptist Joint Committee for Religious Liberty
Volunteers of America - Western Nebraska Lewellen  Baptist Women in Ministry
WhyArts Omaha  Barr Foundation
Youth Emergency Services Omaha  BoardSource

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
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
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