

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Jeff Fortenberry
1514 Longworth House Office Building
United States House of Representatives
Washington, DC 20515

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.

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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 Organizations

| | | | |
|---|-----------|--|---------------------|
| Asian Community & Cultural Center | | Lincoln Music Teachers Association | Lincoln |
| Bemis Center for Contemporary Arts | Omaha | Love's Jazz and Arts Center | Omaha |
| Brush Up Nebraska Paint-A-Thon | Omaha | March of Dimes Board | Omaha |
| CASA for Lancaster County | Lincoln | Meeting Potential | Lincoln |
| Community Action of Nebraska | Lincoln | Metropolitan Community College | Omaha |
| Community Action Partnership of Mid-Nebraska | Kearney | Midwestern Swimming | Hastings |
| Community Services Fund of Nebraska | | National Collegiate Honors Council | Lincoln |
| Completely KIDS | Omaha | Nebraska Chamber Players | Lincoln |
| Conservation Fusion | Bellevue | Nebraska Enterprise Fund | Omaha |
| Cooper Foundation | Lincoln | Nebraska Families Collaborative | Omaha |
| Cross Training Center | Omaha | Nebraska Friends of Midwives | Lincoln |
| Dotted i writing services, LLC | Omaha | Nebraska Juvenile Justice Association | Lincoln |
| Dundee Community Garden | Omaha | Nebraska Shakespeare | Omaha |
| Father Flanagan's Boys' Home Nebraska | Boys Town | NeighborWorks Lincoln | Lincoln |
| Film Streams, Inc. | Omaha | Nelson Mandela Elementary | Omaha |
| Food Bank for the Heartland | Omaha | No More Empty Pots | Omaha |
| Friends of Heron Haven | Omaha | Nonprofit Association of the Midlands | |
| Girls Inc. of Omaha | Omaha | Norm Waitt Sr. YMCA | South Sioux City |
| Goodwill Industries, Inc. - Omaha | Omaha | Omaha Academy of Ballet | Omaha |
| Gravity, a Center for Contemplative Activism | Omaha | Omaha Home for Boys | Omaha |
| Habitat for Humanity of Omaha | Omaha | Omaha Jitterbugs | Omaha |
| Heartland Big Brothers Big Sisters | Lincoln | Omaha Permaculture | Omaha |
| Heartland Family Service | Omaha | Omaha Sister Cities Association | |
| Heartland Workers Center | Omaha | Omaha Street School | Omaha |
| Heartland Workforce Solutions | Omaha | Omaha Theater Company | Omaha |
| HETRA | Gretna | Opera Omaha | Omaha |
| Inclusive Communities | Omaha | Orchestra Omaha | Bellevue |
| Inclusive Life Center | Omaha | Papillion-La Vista Community Theatre | Papillion |
| inCOMMON Community Development | Omaha | Parkinson's Nebraska | Omaha |
| International American Relief Society | Lincoln | Peoples Health Center | Lincoln |
| Iowa Advocates for Mental Health Recovery | Omaha | Phelps County Community Foundation, Inc. | Holdrege |
| Justice For Our Neighbors-Nebraska | Omaha | PTI Nebraska | Omaha |
| Kearney Area Community Foundation | Kearney | Rainwater LLC | Omaha |
| Keep Kids Alive Drive 25 | Omaha | Robert M. Merryman Performing Arts Center | Kearney |
| League of Women Voters of Greater Omaha | Omaha | Set Me Free Project | Omaha |
| | | Sheltering Tree | Omaha |
| | | Soul Healing Art | Papillon |
| | | Stephen Center | Omaha |
| | | The Arc of Nebraska | Lincoln |

The Hope Center-Fremont
 The Lincoln Arts Council Lincoln
 The Weitz Family Foundation Omaha
 The Zone Afterschool Program Norfolk
 TMC Lincoln
 Urban League of Nebraska Omaha
 Voices for Children in Nebraska Omaha
 Volunteers of America - Western
 Nebraska Lewellen
 WhyArts Omaha
 Youth Emergency Services Omaha

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
 Champion 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

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

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 Association of Art Museum Directors
 Association of Direct Response Fundraising
 Counsel
 Association of Fundraising Professionals
 Association of Immunization Managers
 Association of Nature Center Administrators

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