The Honorable Don Bacon  
1516 Longworth House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Bacon:

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
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<td>Omaha Street School</td>
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<td>American Board of Venous &amp; Lymphatic Medicine</td>
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<td>Omaha Theater Company</td>
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<td>OpenSky Policy Institute</td>
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<td>Opera Omaha</td>
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<td>Peoples Health Center</td>
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<td>Rainwater LLC</td>
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<td>Amyloidosis Foundation</td>
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<td>Set Me Free Project</td>
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<td>Sheltering Tree</td>
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<td>Soul Healing Art</td>
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<td>Stand For Schools</td>
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<td>Asian Pacific American Legal Resource Center</td>
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<td>Stephen Center</td>
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<td>Taysia Blue Rescue</td>
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<td>The Hope Center-Fremont</td>
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<td>The Lincoln Arts Council</td>
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<td>The Weitz Family Foundation</td>
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<td>The Zone Afterschool Program</td>
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<td>TMC</td>
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<td>Baptist Women in Ministry</td>
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<td>WhyArts</td>
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**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
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- American Medical Association Foundation
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- Center for Health, Environment & Justice
- Center for Inquiry
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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 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 of 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
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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