Community Letter in Support of Nonpartisanship

April 5, 2017

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

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The Hope Center-Fremont Astraea Lesbian Foundation for Justice The Lincoln Arts Council Lincoln **Baptist Joint Committee for Religious Liberty**

The Weitz Family Foundation Omaha

The Zone Afterschool Program Norfolk **TMC** Lincoln BoardSource

Urban League of Nebraska Omaha

Voices for Children in Nebraska Omaha Volunteers of America - Western Lewellen

Nebraska

WhvArts **Omaha** Youth Emergency Services **Omaha**

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

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

Association of Fundraising Professionals Association of Immunization Managers Association of Nature Center Administrators Baptist Women in Ministry

Barr Foundation

Brady Campaign and Center to Prevent Gun

Nebraska

Violence Camp Fire

Campion 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

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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

Nebraska

Secular Coalition for America

Rockefeller Brothers Fund

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