

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Adrian Smith
320 Cannon House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Smith:

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

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 Direct Response Fundraising
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 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