

July 11, 2017

The Honorable Rodney Frelinghuysen
Chairman
House Appropriations Committee
Washington, DC 20515

The Honorable Nita Lowey
Ranking Member
House Appropriations Committee
Washington, DC 20515

**RE: Section 116 of the FSGG Appropriations Act of 2018
relating to Johnson Amendment Enforcement**

Dear Chairman Frelinghuysen and Ranking Member Lowey:

The undersigned nonprofit organizations write to express strong objection to the inclusion of Section 116 regarding Johnson Amendment enforcement in the Financial Services and General Government Appropriations Act of 2018 and request that it be removed before the bill is considered by the House of Representatives.

Charitable nonprofits, including houses of worship, and foundations vigorously object to any and all efforts to weaken the provision in tax law that protects them from being polarized and diverted from their proper missions by the manipulative pressures of partisan politics. The provision is Section 501(c)(3)'s third condition for eligibility to receive tax-deductible donations and tax-exempt status: a charitable nonprofit, religious organization, or foundation may "not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office." It is sometimes called "[the Johnson Amendment](#)" after then-Minority Leader Lyndon Johnson who proposed the amendment in 1954 that the Republican-controlled Senate adopted without controversy. President Reagan signed an expansion of the protection in 1987.

Current law protects the integrity and independence of the entire 501(c)(3) community by shielding organizations from the rancor of partisan politics. Section 116 of the FSGG appropriations bill would take away that longstanding, ironclad protection for houses of worship, potentially subjecting tens of thousands of congregations to overzealous solicitations from politicians, paid consultants, and donors. The provision, according to [Newsweek](#), "would make it exponentially more difficult to enforce" even the most blatant violations of the Johnson Amendment. The rider would prevent the IRS from spending any funds to make a final determination that a house of worship or its affiliate has violated the Johnson Amendment unless the IRS meets three conditions: (1) the IRS Commissioner personally consents to a determination of unlawful conduct, (2) the House and Senate tax committees are given 30-days' notice of the law-enforcement determination, and (3) an additional 90-days' notice is provided before actual enforcement can commence. Notably, Section 116 offers no such restrictions on enforcement against secular organizations and leaders, creating a framework that explicitly encourages selective enforcement of the law. The rider is fatally flawed in that it would erect unconstitutional and unreasonable hurdles on enforcing the law that ensures nonpartisanship.

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The vast majority of Americans and charitable nonprofits, houses of worship, and foundations firmly believe that 501(c)(3) organizations should remain dedicated solely to the public good and should stay away from raw partisan politics. We ask that you consider the following:

- Nearly [three out of four American voters](#) (72 percent) want to keep current rules protecting 501(c)(3) organizations from partisan political activity, according to a poll conducted in March 2017.
- [89 percent of evangelical pastors](#) oppose the idea of clergy mixing partisan politics and religion by endorsing candidates from the pulpit, according to a survey conducted in February 2017 by the National Association of Evangelicals.
- More than [3,000 religious leaders](#) (so far) have signed a letter declaring they are “strongly opposed to any effort to repeal or weaken current law that protects houses of worship from becoming centers of partisan politics,” in part because “issuing endorsements would be highly divisive and have a detrimental impact of congregational unity and civil discourse.”
- Nearly [100 national and state religious and denominational organizations](#) signed a letter to Congress stressing: “People of faith do not want partisan political fights infiltrating their houses of worship. Houses of worship are spaces for members of religious communities to come together, not be divided along political lines; faith ought to be a source of connection and community, not division and discord.”
- So far, more than 4,800 charitable, religious, and philanthropic organizations from all 50 states have signed the [Community Letter in Support of Nonprofit Nonpartisanship](#), demonstrating strong opposition to proposals to politicize our community by repealing or weakening the Johnson Amendment, in part because “nonpartisanship is a cornerstone principle that has strengthened the public’s trust” in the charitable community by screening out “doubts and suspicions regarding ulterior partisan motives ... as undoubtedly would occur if even just a few charitable organizations engaged in partisan politics.”

It is essential that you work to remove Section 116 from the Financial Services and General Government Appropriations Act of 2018. As nonprofits across the country do every day, we are prepared to work with Committee members to address the real challenges in our communities; our desire is that we all work together in the charitable nonprofit way – without regard to partisan identity or political campaign activities. We invite you to learn more about the value and background of nonprofit nonpartisanship by going to www.GiveVoice.org.

Sincerely,

National Council of Nonprofits



Alaska

Foraker Group



Arizona

Alliance of Arizona Nonprofits



Arkansas

Arkansas Nonprofit Alliance



California

California Association of Nonprofits (CalNonprofits)



Colorado

Colorado Nonprofit Association



Connecticut

Connecticut Community Nonprofit Alliance



Delaware

Delaware Alliance for Nonprofit Advancement (DANA)



District of Columbia

Center for Nonprofit Advancement



Florida

Florida Nonprofit Alliance



Hawai`i

Hawai`i Alliance of Nonprofit Organizations



Idaho

Idaho Nonprofit Center



Illinois

Forefront



Indiana

Indiana Coalition for Human Services



Iowa

Nonprofit Association of the Midlands



Kansas

Kansas Association of Community Foundations



Kentucky

Kentucky Nonprofit Network



Louisiana

Louisiana Association of Nonprofit Organizations



Maine

Maine Association of Nonprofits



Maryland

Maryland Nonprofits



Massachusetts

Massachusetts Nonprofit Network



Providers' Council



Michigan

Michigan Nonprofit Association



Minnesota

Minnesota Council of Nonprofits



Mississippi

Mississippi Center for Nonprofits



Missouri

Network for Strong Communities



Nonprofit Missouri



Montana

Montana Nonprofit Association



Nebraska

Nonprofit Association of the Midlands



Nevada

Alliance for Nevada Nonprofits



New Hampshire

New Hampshire Center for Nonprofits



New Jersey

Center for Non-Profits



New Mexico

New Mexico Thrives



New York

New York Council of Nonprofits



Nonprofit Coordinating Committee of New York



North Carolina

North Carolina Center for Nonprofits



North Dakota

North Dakota Association of Nonprofit Organizations



Ohio

Ohio Association of Child Caring Agencies



Ohio Association of Nonprofit Organizations



Oklahoma

Oklahoma Center for Nonprofits



Oregon

Nonprofit Association of Oregon



Pennsylvania

Pennsylvania Association of Nonprofit Organizations



Rhode Island

Rhode Island Foundation



South Carolina

Together SC



South Dakota

Volunteers of America, Dakotas



Texas

Texas Association of Nonprofit Organizations



Utah

Utah Nonprofits Association



Vermont

CommonGood Vermont



Virginia

Center for Nonprofit Advancement



Washington

Washington Nonprofits



West Virginia

West Virginia Nonprofit Association



Wisconsin

Wisconsin Nonprofits Association



Wyoming

Wyoming Nonprofit Network



cc: Members of the House Appropriations Committee