

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Nita Lowey
2365 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Lowey:

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,

New York Organizations

4 Real Women International, Inc.	New York City	BeaconArts	
4heads, Inc.	Brooklyn	Beatrix Farrand Garden Association	Hyde Park
826NYC, Inc.	Brooklyn	Big Reuse	
Abraham Lincoln Brigade Archives	New York City	Bond Street Theatre	New York City
Accreditation Council for Psychoanalytic Education, Inc.	New York City	Braata Productions	
Adirondack Foundation	Lake Placid	Bronx Arts Ensemble	Bronx
Adirondack Lakes Center for the Arts	Blue Mountain Lake	Bronx Children's Museum	
Adolph and Esther Gottlieb Foundation	New York City	Bronxville Women's Club	Bronxville
Aging in New York Fund, Inc.	New York City	Brooklyn Academy of Music	Brooklyn
Agricultural Stewardship Association	Greenwich	Brooklyn Arts Council	Brooklyn
AIGA	New York City	Brooklyn Bar Association	Brooklyn
Alfred P. Sloan Foundation	New York City	Volunteer Lawyers Project	
American Brass Chamber Music Association	New York City	Brooklyn Heights Association	Brooklyn
Ancramdale Neighbors Helping Neighbors Association, Inc.	Ancramdale	Buddhist Global Relief	
Angels Unaware, Inc.	Bronx	Buffalo Fine Arts Academy d/b/a Albright-Knox Art Gallery	Buffalo
Annabella Gonzalez Dance Theater, Inc.	New York City	Calling All Poets	Wallkill
Anti-Defamation League	New York City	Camp Stella Maris	Livonia
Art School of Columbia County	Ghent	CancerCare	New York City
Arts on the Lake	Kent	Capital District Humanist Society	Albany
Artsmith, Inc.	Bronx	Carroll Gardens Association, Inc.	Brooklyn
Asian American Arts Alliance	Brooklyn	CASA of Rochester/Monroe County	Rochester
Association for Vision Rehabilitation and Employment, Inc.	Binghamton	Catholic Charities - Archdiocese of New York	Ulster Park
Association of Art Museum Directors	New York City	Cause Effective	New York City
Association of Research and Enlightenment of New York, Inc.	New York City	Cause Strategy Partners, LLC	New York City
Association of Teaching Artists	Fairport	Cayuga Museum of History and Art	Auburn
Astoria Performing Arts Center		Cazenovia Recovery Systems, Inc.	Buffalo
Astraea Lesbian Foundation for Justice		Center for Democratic Values	Walden
AutismUp	Webster	Center for Elder Law & Justice	Buffalo
Avodah: The Jewish Service Corps	New York City	Center for Family Representation	New York City
Ballet Tech Foundation, Inc.	New York City	Center for Health, Media & Policy	
		Central Adirondack Partnership (CAP-21)	Old Forge
		Charles Settlement House	Rochester
		Chenango River Theatre	Greene
		Cherry Valley Artworks, Inc.	
		Clemens Center	Elmira
		Clifton Park-Halfmoon Public Library	Clifton Park
		CNY Fair Housing	Syracuse

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New York

CodeEd	Brooklyn	GLSEN	
Community Foundation of Tompkins County	Ithaca	GO ART!	
Community Resource Exchange	New York City	God's Love We Deliver	New York City
Constance Saltonstall Foundation for the Arts	Ithaca	GOH Productions	New York City
Cooperstown Graduate Association (for the Cooperstown Graduate Program in Museum Studies)	Cooperstown	Governance Matters, Inc.	New York City
Council Services Plus	Albany	Green City Challenge	Bronx
Crime Victims Assistance Center, Inc.	Binghamton	Green:Inspired:Art	New York City
Dance Theatre Etcetera	Brooklyn	Greenwich House, Inc.	New York City
Danielle House, Inc.	Binghamton	GrowNYC	New York City
Depot Theatre	Westport	Habitat for Humanity of Greater Newburgh	Newburgh
Development Counsel	New York City	Habitat for Humanity of NYS	Nichols
Directions for Our Youth, Inc.	Bronx	Habitat for Humanity of Tompkins and Cortland Counties	Ithaca
Divine Anointing Touch Ministries	Brooklyn	Harmonie Ensemble/New York	
DOROT, Inc.	New York City	Head Start Sponsoring Board Council	New York City
Dutchess Outreach, Inc.	Poughkeepsie	HeARTs Speak, Inc.	Poughkeepsie
Elsie K. Powell House	Old Chatham	Her Justice	New York City
Engineering Conferences International	New York City	Holy Apostles Soup Kitchen/Church of Holy Apostles	New York City
Erie Canalway Heritage Fund, Inc.	Waterford	Homeless Services United	New York City
Esopus Foundation Ltd.	Brooklyn	Hope 7 Community Center	Troy
Essentials First Foundation	Chicago	Hour Children, Inc.	Long Island City
Family of Woodstock, Inc.	Kingston	Howland Chamber Music Circle	New Hamburg
Feel the Music!	New York City	Hudson Highlands Land Trust	Garrison
Finger Lakes Independence Center Board of Directors	Ithaca	Human Services Council of New York	New York City
Finger Lakes ReUse, Inc.	Ithaca	Innovative Charitable Initiatives, Inc. (ICI)	Albany
First Presbyterian Church	Rome	Interfaith Council for Action, Inc.	Ossining
Food Bank of Central New York	Syracuse	JCC of Binghamton	Vestal
Food Bank of the Southern Tier	Elmira	Jeevan Jyoti Inc. Senior Support Group	New York City
Ford Foundation	New York City	Jezebel Productions	Southold
Fordham Street Foundation	New York City	jGirls Magazine	New York City
Fort Greene Strategic Neighborhood Action Partnership	Brooklyn	Junior League of Long Island	
Four Way Books		Katonah Museum of Art	Katonah
Franciscan Friars-Holy Name Province	New York City	Kavelman Group Philanthropic Advisors	New York City
Friends of Five Rivers	Delmar	Keoni Movement Arts	New York City
Friends of the Upper Delaware River	Hancock	Kinesis Project dance theatre	New York City
Friends of Tilonia, Inc.	Brooklyn	Kitchen Theatre Company, Inc.	Ithaca
Friends of UNFPA	New York City	Lar Lubovitch Dance Company	New York City
GHS Philanthropy Management	New York City	L'Arche Syracuse, Inc.	Syracuse
Global Justice	New York City	Lawyers For Children	New York City
Institute, Metropolitan Community Churches	New York City	League of American Orchestras	New York City
		LeAp	New York City
		Let's Get Ready	New York City
		LifeWay Network	Rego Park
		Lifting Lives	Bronx

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Literacy New York, Inc. LiteracyCNY Livingston Arts Center	Lancaster Syracuse	New York State Council for Community Behavioral Healthcare	Albany
Liz Claiborne and Art Ortenberg Foundation	New York City	New York State Network for Youth Success	Troy
Local Learning: The National Network for Folk Arts in Education	New York City	New Yorkers for Parks Nonprofit & Philanthropic Management	New York City New York City
Long Island Cat Kitten Solution, Inc.		Nonprofit Coordinating Committee of New York	New York City
Long Island Center for Independent Living, Inc. (LICIL)	Levittown	North Country Library System North Country Underground Railroad Historical Association	Watertown New York City
Long Island Traditions		Northern Regional Center for Independent Living	Watertown
Madison Square Park Conservancy	New York City	NYARC	Buffalo
MADRE	New York City	NYC Housing Partnership Development Corp.	Brooklyn
Maloto	New York City	NYC Outward Bound Schools	Long Island City
Manhattan Land Trust		One Spirit Learning Alliance	New York City
Margert Community Corporation Marketing EDGE	Far Rockaway New York City	Oneida Improvement Committee, Inc.	Oneida
Massachusetts Avenue Project	Buffalo	OPERA America	New York City
Marxe School of Public and International Affairs, Baruch College	Long Island City	Opportunities for Otsego, Inc.	Oneonta
Maysles Institute (dba Maysles Documentary Center)	New York City	Orange County NY Arts Council	Sugar Loaf
Mediation Center of Dutchess County	Poughkeepsie	Otsego 2000, Inc.	Cooperstown
MERCAZ USA	New York City	PathStone Corporation	Rochester
MFY Legal Services, Inc.	New York City	Peggy Ogden LLC	Syracuse
Mid-Hudson Association for Persons with Disabilities Inc.	Poughkeepsie	Performing Arts Of Woodstock	
Migraine Research Foundation		Philanthropy New York	New York City
Mohawk Valley Center for the Arts	Little Falls	Priory of St. Benedict, Inc.	
Mohonk Preserve, Inc.	New Paltz	Prison Communities International, Inc.	Katonah
Museum Association of New York	Huntington	Pro Bono Partnership	White Plains
Music Conservatory of Westchester	White Plains	Red Hook Initiative	Brooklyn
National Bottle Museum	Ballston Spa	Red Rooster Group	New York City
National Susan B. Anthony Museum & House	Rochester	Relationships and Dyads, Inc.	Brooklyn
New Destiny Housing Corporation	New York City	Rensselaer County Historical Society	Troy
New Federal Theatre	New York City	Reproductive Health Access Project	New York City
New Genesis Productions	West Shokan	ReThink Local	Gardiner
New York City Community Chorus	New York City	Rhinebeck Aerodrome Museum	Rhinebeck
New York Common Pantry		Robert Strell Real Estate Consulting	Williamsville
New York Council of Nonprofits, Inc. (NYCON)	Albany	Rochester Education Foundation	Rochester
New York Lawyers for the Public Interest	New York City	Rochester NY Chapter Americans United for Separation of Church and State	Rochester
		Rockefeller Brothers Fund	New York City Nyack

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Rockland County Pride Center		The Fortune Society	Long Island City
Room for All, Inc.	Albany	The Giving Circle, Inc.	
Roxbury Arts Group	Roxbury	The Institute for Human Services	Bath
Sabater Foundation	New York City	The Lesbian, Gay, Bisexual & Transgender Community Center	New York City
Safe Haven 4 Animals	Stormville	The McCarthy Charities	Troy
Saratoga Chamber Players	Stony Creek	The New York Community Trust	New York City
SC Group		The Pen and Rush, Inc.	New York City
Schenectady Inner City Ministry	Schenectady	The Picture House Regional Film Center	Pelham
Schoharie Mohawk Initiative for Science and Technology	Duanesburg	The Public Theater	New York City
Schweinfurth Memorial Art Center	Auburn	The Raoul Wallenberg Committee of the United States	New York City
Serious Fun After School, Inc.	New York City	The Richards Library	Warrensburg
Service Program for Older People	New York City	The Riding With Us Foundation, Inc.	Brooklyn
Shannon Hummel/Cora Dance	Brooklyn	The Scherman Foundation	New York City
SHARE: Self-help for Women with Breast or Ovarian Cancer	New York City	The Tyler Clementi Foundation	New York City
Southern Hills Preservation Corporation	LaFayette	Theater for the New City	New York City
Springville Center for the Arts	Springville	Theaterlab, Inc.	New York City
St. Luke's School	New York City	Theatre Development Fund	New York City
St. Paul's Center	Rensselaer	Theatre of Youth	Buffalo
Starflower Experiences		Tioga County Rural Ministry, Inc.	Owego
Step Up	New York City	Tompkins Community Action, Inc.	Ithaca
Stetwin Consulting	New York City	Tompkins Corners Cultural Center, Inc.	Putnam Valley
Stonewall Community Foundation	New York City	Transfertation, Inc.	New York City
Strategic Fundraising		Treehouse Shakers	New York City
Sullivan County Child Care Council, Inc.	Ferndale	Trickle Up	New York City
Support Center for Nonprofit Management, Inc.	New York City	Troy Children's Chorus	Troy
Susan J Ragusa, Consultant	Rhinebeck	Troy Housing Authority	Troy
Sweetbriar Nature Center	Smithtown	Troy Savings Bank Music Hall	Troy
Sylvan Winds, Inc.	New York City	True Insights Consulting LLC	Pittsford
Syracuse Northeast Community Center	Syracuse	Union for Reform Judaism	
Talking Brains Initiative, Inc.	Montgomery	Union Settlement	New York City
Tamer Center for Social Enterprise, Columbia University	New York City	United Church Funds	New York City
Tanenbaum Center for Interreligious Understanding	New York City	United Church Home Society	
Tanglewood Nature Center & Museum	Elmira	United Neighborhood Houses	New York City
The Bandera Family And Community Alliance, Inc.	Binghamton	United Tenants of Albany	Albany
The Catalog for Giving of NYC	New York City	United Way of New York City	
The Century Foundation	New York City	United Way of the Southern Tier, Inc.	Corning
The Chocolate Factory Theater	New York City	Unity House of Troy	Troy
The Clark Foundation	New York City	University Consultation Center	Bronx
The Commonwealth Fund	New York City	Untermeyer Performing Arts Council, Inc.	Yonkers
The Dyson Foundation	Millbrook	UPAC	
The Educational Foundation of America		Upstate Films Limited	Rhinebeck
		Virtual Education Life Skills Mentoring Services, Inc. (V-ELMS)	Brooklyn

Volunteers Improving Neighborhood Environments, Inc.	Binghamton	Asian Pacific American Legal Resource Center
Volunteers of America Upstate New York	Rochester	Association for Jewish Outreach Professionals
Washburn Carmichael	Ossining	Association of American Colleges and Universities
West Village Committee	New York City	Association of Art Museum Directors
Westbeth Artists Residents Council	New York City	Association of Direct Response Fundraising Counsel
Westchester Country Club		Association of Fundraising Professionals
Women's Bar Association of Orange & Sullivan Counties Foundation, Inc.	Newburgh	Association of Immunization Managers
Women's Studio Workshop	Rosendale	Association of Nature Center Administrators
Words Without Borders	New York City	Astraea Lesbian Foundation for Justice
World Day of Prayer USA	New York City	Baptist Joint Committee for Religious Liberty
World Music Institute, Inc.	Brooklyn	Baptist Women in Ministry
YMCA of Olean	Hinsdale	Barr Foundation
You Are Beautiful People, Inc.	Warwick	BoardSource
Zegar Family Foundation	New York City	Brady Campaign and Center to Prevent Gun Violence

National Organizations

Abila		Center for Health, Environment & Justice
Accreditation Council for Psychoanalytic Education, Inc.		Center for Inquiry
AdoptAClassroom.org		Charles Stewart Mott Foundation
Alliance for Strong Families and Communities		Citizen Schools
Alfred P. Sloan Foundation		CleanSlateNow
American Alliance of Museums		Commonwealth Fund
American Association of Anatomists		Council on Foundations
American Association of Physics Teachers		Council for Global Equality
American Association of Teachers of German		Dance USA
American Bladder Cancer Society		Dementia Society, Inc.
American Board of Venous & Lymphatic Medicine		Democracy 21
American Brass Chamber Music Association		Destination & Travel Foundation
American Conference of Academic Deans		Dietel Partners, LLC
American Heart Association		Disability Rights Advocacy Fund
American Historical Association		Ecology Project International
American Jewish Committee		Engineering Conferences International
American Medical Association Foundation		Feed the Children
American Physiological Society		Feeding America
American Podiatric Medical Association, Inc.		Food & Water Watch
American Red Cross		Ford Foundation
Americans for the Arts		Forum of Regional Associations of Grantmakers
Americans Promoting Study Abroad		Free Press
Americans United for Separation of Church and State		Girl Scouts of the USA
Amyloidosis Foundation		Girls Inc.
Annie E. Casey Foundation		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
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