

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Steve Russell
128 Cannon House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Russell:

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.

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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,

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| 108 Contemporary | Tulsa | Creative Supports Ranch | Marland |
| 4RKids | Enid | Crossroads Clubhouse | Tulsa |
| A Chance to Change | Oklahoma City | Crossroads Hospice Charitable Foundation | Tulsa |
| Abba's Family | Tahlequah | Crosstown Learning Center, Inc. | Tulsa |
| Ada Arts and Heritage Trust Authority | Ada | Daily Living Centers of Oklahoma | Bethany |
| Ada Homeless Services | Ada | Easter Seals Oklahoma | Oklahoma City |
| Aim High Academy | | Edmond Historical Society & Museum | Edmond |
| Among Friends Activity Center | Norman | Edmond Mobile Meals | |
| Anna's House Foundation | | Educational Alternatives | Norman |
| Ardmore Habitat for Humanity, Inc. | Ardmore | Executive Service Corps of Central Oklahoma | Oklahoma City |
| Areawide Aging Agency, Inc. | Oklahoma City | Family Builders, Inc. | Oklahoma City |
| Arnall Family Foundation | Oklahoma City | Family Safety Center Tulsa | Tulsa |
| Avedis Foundation | Shawnee | Five Civilized Tribes Museum | Muskogee |
| Best Friends of Pets | Oklahoma City | Food and Shelter | Norman |
| Bethesda | | Gatesway Foundation, Inc. | Broken Arrow |
| Big Brothers Big Sisters | | Gateway to Prevention & Recovery | Shawnee |
| Board of Directors of KIPR | Norman | Girls on the Run of Central Oklahoma | Oklahoma City |
| Boys & Girls Club of Durant | Durant | Goodwill Industries of Central Oklahoma | Oklahoma City |
| Bridges of Norman | Norman | Goodwill Industries of Tulsa | |
| Brighter Outlook | | Great Plains Region of AMBUCS | |
| Broken Arrow Community Playhouse | Broken Arrow | Har-Ber Village on Grand Lake O' The Cherokees | Grove |
| Buffalograss Arts Institute | Clinton | Health Alliance for the Uninsured | Oklahoma City |
| Camp Fire Green Country | Tulsa | Heartline Inc. | |
| CAP Tulsa | Tulsa | Hearts for Hearing | Oklahoma City |
| Cargo Ranch | | Hope Chest OKC | |
| CASA of Cherokee Country | Tahlequah | HSI Sensing Impact | Chickasha |
| Catholic Charities of the Archdiocese of Oklahoma City | Oklahoma City | Impact Oklahoma | Edmond |
| Cherokee National Historical Society, Inc. | Tahlequah | INCA Community Services, Inc. | Oklahoma City |
| Children's Hospital Foundation | Oklahoma City | Independent Transportation Network of Central Oklahoma | Oklahoma City |
| Christians Concerned and Duncan Area Literacy Council | Duncan | ITN Central Oklahoma | |
| Cities In Schools, Inc. | Ardmore | | |
| Community Food Bank of Eastern Oklahoma | Tulsa | | |
| Community Health Foundation of Ponca City | Ponca City | | |

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Oklahoma

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| Jasmine Moran Children's Museum | Seminole | nthGift, llc | Tulsa |
| Jim Riley Outreach | | OASIS Adult Day Services | Tulsa |
| Junior League of Norman | Norman | OK Mozart, Inc. | Bartlesville |
| JustHope | Tulsa | OKC Dream Center | Oklahoma City |
| Kay Ray CPA | | OKC Metro Alliance, Inc. | Oklahoma City |
| Kelly B. Todd Cerebral Palsy & Neuro-Muscular Foundation, Inc. | Muskogee | OKC Police Athletic League | Oklahoma City |
| Kirkpatrick Family Fund | Oklahoma City | Oklahoma Association of Conservation Districts | Oklahoma City |
| Lawton Philharmonic Orchestra | Lawton | Oklahoma Blood Institute | |
| Leap O' Faith Therapeutic Riding Center | Ada | Oklahoma Center for Nonprofits | Oklahoma City |
| Legacy International | Yukon | Oklahoma City Beautiful | Oklahoma City |
| Legal Aid Services of Oklahoma, Inc. | Oklahoma City | Oklahoma City Metro Literacy Coalition | Oklahoma City |
| Lighthouse Properties LLC | Tulsa | Oklahoma City National Memorial & Museum | Oklahoma City |
| Limbs for Life Foundation | Oklahoma City | Oklahoma City Repertory Theatre | Oklahoma City |
| Little Light House | Tulsa | Oklahoma City University Graduate Program in Nonprofit Leadership | Oklahoma City |
| Lowe Family Young Scholars Program | Bartlesville | Oklahoma City Zoo | |
| Luna Sol Consulting | Tulsa | Oklahoma Guardian Ad Litem Institute | Oklahoma City |
| Lyric Theater of Oklahoma | Oklahoma City | Oklahoma Hall of Fame | Oklahoma City |
| Mabee-Gerrer Museum of Art | Shawnee | Oklahoma Heart Gallery | Tulsa |
| Marlow Samaritans | Marlow | Oklahoma Institute for Child Advocacy | Oklahoma City |
| McLaughlin Family Foundation | Oklahoma City | Oklahoma Museums Association | Oklahoma City |
| Meals on Wheels of Metro Tulsa | Tulsa | Oklahoma Performing Arts, Inc. | Tulsa |
| Medical Equipment Assistance Program Inc. | | Oklahoma Policy Institute | Tulsa |
| Mental Health Association Oklahoma | | Oklahoma Railway Museum | Oklahoma City |
| MetaFund | Oklahoma City | Oklahoma Religious Coalition for Reproductive Choice | Tulsa |
| Metropolitan | Oklahoma City | Oklahoma Women's Coalition | Oklahoma City |
| Misfits, Mutts and Meows | | Oklahoma Zoological Society | |
| Moore Youth and Family Services | Moore | Oklahomans for the Arts | Oklahoma City |
| National Cowboy & Western Heritage Museum | Oklahoma City | Okmulgee County Homeless Shelter | Okmulgee |
| NBC Oklahoma | Altus | Operation Aware of Oklahoma | Tulsa |
| Neighborhood Alliance | Oklahoma City | Operation C.A.R.E Ministries | Altus |
| New Hope Oklahoma, Inc. | Tulsa | | |
| NewView Oklahoma | Oklahoma City | | |
| Non-Profit Health Organization | Enid | | |
| NorthCare | Oklahoma City | | |

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| Opportunities Industrialization Center of Oklahoma County (OIC) | Oklahoma City | Sand Springs Education Foundation | Sand Springs |
| Opry Heritage Foundation of OK | Oklahoma City | Second Chance And Reentry Services | EL Reno |
| Osage County Historical Society/Museum | | Senior Citizens of Shawnee, Inc. | Shawnee |
| Other Options, Inc. | | Sharpshooter Communications, LLC | Tulsa |
| PAGES OKC | Oklahoma City | Shortgrass Arts and Humanities Council | |
| Panhandle Services for Children, Inc. | Guymon | SixTwelve | Oklahoma City |
| Parents Helping Parents | | Skyline Urban Ministry | Oklahoma City |
| Paseo Arts Association | Oklahoma City | Smart Growth Tulsa | Tulsa |
| Pathways Adult Learning Center | Tulsa | Smart Start Central Oklahoma | Oklahoma City |
| Payne Education Center | Oklahoma City | Special Care | Oklahoma City |
| Peaceful Family Solutions | Oklahoma City | Special Olympics Oklahoma | Tulsa |
| Philbrook Museum of Art | Tulsa | Stillwater CARES | Stillwater |
| Phillips Theological Seminary | Tulsa | Surayya Anne Foundation OKC | Oklahoma City |
| Pollard Theatre Company | Guthrie | TARC | Tulsa |
| Ponca City Arts and Humanities | Ponca City | Teen Recovery Solutions | Oklahoma City |
| Pontotoc Animal Welfare Society | Ada | The Anna's House Foundation | |
| Positive Tomorrows | Oklahoma City | The Boys & Girls Clubs of Oklahoma County | Oklahoma City |
| Poteau Valley Humane Society | Poteau | The Children's Hospital VOLUNTEERS, Inc. | Oklahoma City |
| Potts Family Foundation | Norman | The First Tee of Tulsa | Tulsa |
| Pride In McAlester | McAlester | The Foundation for Oklahoma City Public Schools | Oklahoma City |
| Project Hope Worldwide | | The Global Foundation for Peroxisomal Disorders | Tulsa |
| Promoting Animal Welfare Society, Inc. | Muskogee | The Homeless Alliance | Oklahoma City |
| Purple Ink | | The How-To Palace | Altus |
| RAIN Oklahoma | Oklahoma City | The Islamic Council of Oklahoma | |
| Rebuilding Together OKC | Oklahoma City | The Little Light House, Inc. | Tulsa |
| Regional Food Bank of Oklahoma | Oklahoma City | The Oklahoma Academy for State Goals | |
| ReMerge | Oklahoma City | The Oklahoma Institute for Child Advocacy | Oklahoma City |
| Resonator | Norman | The Oklahoma United Methodist Circle of Care | Oklahoma City |
| Restore Hope Ministries | Tulsa | The Pencil Box | Tulsa |
| Retired Senior Volunteer Program of Tulsa, Inc. | Tulsa | The Propel Foundation Incorporated | Oklahoma City |
| Route 66 Alliance | Tulsa | The Recovery Center | Oklahoma City |
| RSVP of Central Oklahoma | Oklahoma City | Tiny Paws Kitten Rescue | Stillwater |
| RSVP Tulsa, Inc. | | | |
| Sand Springs Community Services | Sand Springs | | |

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| To By For Kids Foundation | Oklahoma City | AdoptAClassroom.org |
| Tri-City Youth & Family Center, Inc. | Choctaw | Alliance for Strong Families and Communities |
| TSHA - Total Source for Hearing-loss and Access | Tulsa | Alfred P. Sloan Foundation |
| Tulsa Area United Way | Tulsa | American Alliance of Museums |
| Tulsa Botanic Garden | Tulsa | American Association of Anatomists |
| Tulsa Camerata | Tulsa | American Association of Physics Teachers |
| Tulsa Campaign to Prevent Teen Pregnancy | Tulsa | American Association of Teachers of German |
| Tulsa Fire Museum Inc. | Tulsa | American Bladder Cancer Society |
| Tulsa Girls Art School | | American Board of Venous & Lymphatic Medicine |
| Tulsa Modern Movement | Tulsa | American Brass Chamber Music Association |
| Tulsa Opera, Inc. | Tulsa | American Conference of Academic Deans |
| Tulsa Symphony Orchestra | Tulsa | American Heart Association |
| United Way of Central Oklahoma | Edmond | American Historical Association |
| United Way of Oklahoma | | American Jewish Committee |
| Up With Trees | Tulsa | American Medical Association Foundation |
| Upward Transitions, Inc. | Oklahoma City | American Physiological Society |
| Volunteers of America Oklahoma, Inc. | Tulsa | American Podiatric Medical Association, Inc. |
| Wagoner Literacy Group | | American Red Cross |
| Warriors for Freedom Foundation | Oklahoma City | Americans for the Arts |
| Westview Boys' Home | Hollis | Americans Promoting Study Abroad |
| Wheatheart Nutrition Project Inc. | Ponca City | Americans United for Separation of Church and State |
| Wings A Special Needs Community | Oklahoma City | Amyloidosis Foundation |
| Women Lead Oklahoma | Oklahoma City | Annie E. Casey Foundation |
| Woodward Arts & Theatre Council, Inc. | Woodward | Asian Pacific American Legal Resource Center |
| World Neighbors, Inc. | Oklahoma City | Association for Jewish Outreach Professionals |
| Young Nonprofit Professionals Network of Oklahoma City, Inc. | Oklahoma City | Association of American Colleges and Universities |
| Youth At Heart | Tulsa | Association of Art Museum Directors |
| Youth Services for Oklahoma County, Inc. | Oklahoma City | Association of Direct Response Fundraising Counsel |
| Youth Services of Tulsa | Tulsa | Association of Fundraising Professionals |
| YWCA Enid | Enid | Association of Immunization Managers |
| YWCA Oklahoma City | Oklahoma City | Association of Nature Center Administrators |
| Zealot Branding | Tulsa | 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 |
| | | 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 |

National Organizations

Abila
 Accreditation Council for Psychoanalytic Education, Inc.

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
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

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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