The Honorable Tim E. Scott  
717 Hart Senate Office Building  
United States Senate  
Washington, DC 20510

Dear Senator Scott:

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,

South Carolina

1000 Feathers, LLC  Cayce
A Child’s Haven  Greenville
Adult Enrichment Centers
AID Upstate
Alliance For Full Acceptance
Alston Wilkes Society
Angels Charge Ministry
Association for the Blind and Visually Impaired
Beginnings SC
Bellwether Non-Profit Advisors
Black River United Way
Callie and John Rainey Foundation
Carolina Business Equipment
Carolina Human Reinvestment
Catherine Jones Consulting
ccbozard consulting
Central Carolina Community Foundation
Centre Stage-SC!
Charleston Animal Society
Charleston Stands
Child Abuse Prevention Association
Children’s Attention Home
Children’s Museum of the Lowcountry
Children’s Recovery Center
Church Street Historic Foundation
Clemmons Thomas Consulting, LLC
Clover Area Assistance Center
Coastal Conservation League
Columbia Children’s Theatre
Columbia World Affairs Council
Community Foundation of Greenville
Craig Farm Historic Preservation Society
Dining for Women

Dorchester Children’s Center  Summerville
Eat Smart Move More SC  Columbia
Eau Claire Cooperative Health Center  Columbia
Family Services, Inc. d/b/a Origin SC
Florence County Disabilities Foundation
Georgetown SC Habitat for Humanity
Girl Scouts of Eastern South Carolina
Girls on the Run Charleston
Gravatt Camp and Conference Center
Greenville Family Partnership
Greenville Literacy Association
Greenville Partnership for Philanthropy
Greenwood County Community Foundation
Greer Relief & Resources Agency, Inc.
Habitat for Humanity
Habitat for Humanity Greenville SC
Helping Hands of Georgetown
Home Works of America
Hope Center for Children
Hope Remains Youth Ranch
Increasing H.O.P.E Financial Training Center
Institute for Practical Theology
International Primate Protection League
IRCS - Ivoire Rural Communication Services
Justice 360
Kiawah Cares Foundation
Kingdom Kids Foundation
Koinonia Communities, LLC
Lancaster County Council of the Arts

Lancaster
Greenville

Lancaster

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<table>
<thead>
<tr>
<th>Community Letter in Support of Nonpartisanship</th>
<th>South Carolina</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lowcountry Food Bank</strong></td>
<td>Charleston</td>
</tr>
<tr>
<td><strong>Lowcountry Local First</strong></td>
<td>Charleston</td>
</tr>
<tr>
<td><strong>Maia Moms</strong></td>
<td>Charleston</td>
</tr>
<tr>
<td><strong>Martha W. Daniels Foundation</strong></td>
<td>Camden</td>
</tr>
<tr>
<td><strong>Miracle Hill Ministries</strong></td>
<td>Greenville</td>
</tr>
<tr>
<td><strong>NAMI Lowcountry</strong></td>
<td>Hilton Head Is.</td>
</tr>
<tr>
<td><strong>National Royal Miss</strong></td>
<td>Little River</td>
</tr>
<tr>
<td><strong>Neighbor to Neighbor of South Carolina</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>New Morning Foundation</strong></td>
<td>North Charleston</td>
</tr>
<tr>
<td><strong>North Charleston Pops!</strong></td>
<td>Hilton Head Is.</td>
</tr>
<tr>
<td><strong>Pregnancy Center and Clinic of the Lowcountry</strong></td>
<td>Greenville</td>
</tr>
<tr>
<td><strong>Reid Lehman Consulting</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>SC Independent Colleges and Universities</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>Second Helpings</strong></td>
<td>Hilton Head Is.</td>
</tr>
<tr>
<td><strong>Skip To My Lupus, Inc.</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>South Carolina Afterschool Alliance</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>South Carolina Appleseed Legal Justice Center</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>South Carolina Arts Alliance</strong></td>
<td>Fountain Inn</td>
</tr>
<tr>
<td><strong>South Carolina Association for Community Economic Development</strong></td>
<td>Charleston</td>
</tr>
<tr>
<td><strong>South Carolina Cancer Alliance</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>South Carolina Christian Action Council</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>South Carolina HIV/AIDS Council</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>St. Luke’s Free Medical Clinic</strong></td>
<td>Spartanburg</td>
</tr>
<tr>
<td><strong>Still Hopes</strong></td>
<td>West Columbia</td>
</tr>
<tr>
<td><strong>Susan G. Komen Lowcountry</strong></td>
<td>Charleston</td>
</tr>
<tr>
<td><strong>The Arc of South Carolina</strong></td>
<td>Cayce</td>
</tr>
<tr>
<td><strong>The Dream Center of Pickens County, Inc.</strong></td>
<td>Easley</td>
</tr>
<tr>
<td><strong>The Early Learning Partnership of York County</strong></td>
<td>Rock Hill</td>
</tr>
<tr>
<td><strong>The Gambrill Foundation</strong></td>
<td>Anderson</td>
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<tr>
<td><strong>The Heart2Heart Foundation, Inc.</strong></td>
<td>Rock Hill</td>
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<tr>
<td><strong>The Springs Close Foundation</strong></td>
<td>Fort Mill</td>
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<tr>
<td><strong>The Stringer Foundation</strong></td>
<td>Anderson</td>
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<tr>
<td><strong>The Upton Trio</strong></td>
<td>Camden</td>
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<tr>
<td><strong>The Warehouse Theatre</strong></td>
<td>Greenville</td>
</tr>
<tr>
<td><strong>The Weathers Group</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Wellness Council for SC</strong></td>
<td>Myrtle Beach</td>
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<tr>
<td><strong>Together SC</strong></td>
<td>Columbia</td>
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<tr>
<td><strong>Trio Solutions Inc.</strong></td>
<td>Mount Pleasant</td>
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<td><strong>United Christian Ministries</strong></td>
<td>Easley</td>
</tr>
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<td><strong>United Way Association of South Carolina</strong></td>
<td>Columbia</td>
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<td><strong>United Way of Greenville County</strong></td>
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<td><strong>United Way of Oconee County, Inc.</strong></td>
<td>Seneca</td>
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<tr>
<td><strong>United Way of Sumter, Clarendon &amp; Lee Counties</strong></td>
<td>Sumter</td>
</tr>
<tr>
<td><strong>United Way of the Midlands</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>Upstate International</strong></td>
<td>Greer</td>
</tr>
<tr>
<td><strong>Upstate SC Chapter of Americans United</strong></td>
<td>Spartanburg</td>
</tr>
<tr>
<td><strong>Windwood Farm Home for Children, Inc.</strong></td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>Women’s Rights and Empowerment Network</strong></td>
<td>Columbia</td>
</tr>
</tbody>
</table>

**National Organizations**

- Abila
- Accreditation Council for Psychoanalytic Education, Inc.
- AdoptAClassroom.org
- African Diaspora United, Inc.
- Alliance for Strong Families and Communities
- Alfred P. Sloan Foundation
- America Solidaria U.S.
- American Alliance of Museums
- American Association of Anatomists
- American Association of Physics Teachers
- American Association of Teachers of German
- American Atheists
- 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
Community Letter in Support of Nonpartisanship

South Carolina

Updated June 1, 2018

Page 5

National Committee for Responsive Philanthropy
National Council of Behavioral Health
National Council of Churches
National Council of Nonprofits
National Council of Tribes
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 Association of Junior Leagues International, Inc.
The Commonwealth Fund
The Dibble Institute
The Educational Foundation of America
The George Gund Foundation
The Honor Society of Phi Kappa Phi
The Michael J. Fox Foundation
The Ocean Foundation
The Pulmonary Fibrosis Foundation
The United Methodist Church – General Board of Church and Society
The Voter Participation Center
TIDES
Unemployment Services Trust

Union for Reform Judaism
United Philanthropy Forum
United Soldiers and Sailors of America
United Way Worldwide
University Professional & Continuing Education Association
US Lacrosse
Vasculitis Foundation
Volunteers in Medicine
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