The Honorable Jeff D. Duncan  
2229 Rayburn House Office Building  
United States House of Representatives  
Washington, DC 20515  

Dear Representative Duncan:

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**

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

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
Animal Legal Defense Fund
Annie E. Casey Foundation
Anti-Defamation League
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
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
Celiac Disease Foundation
Center for Health, Environment & Justice
Center for Inquiry
Charles Stewart Mott Foundation
Citizen Schools
CleanSlateNow
Common Cause
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
Easter Seals
Ecology Project International
Engineering Conferences International
Episcopal Relief & Development
Feed the Children
Feeding America
Fidesco USA
Food & Water Watch
Ford Foundation
Free Press
Girl Scouts of the USA
Girls Inc.
Global Integrity
Goodwill Industries International, Inc.
Grantmakers for Effective Organizations
Greater Nonprofits
GuideStar
Habitat for Humanity International
Harbor Compliance
HawkWatch International
Hindu American Foundation
Histiocytosis Foundation
Horizons National
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International Hearing Dog, Inc.
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Local Learning: The National Network for Folk Arts in Education
Lumina Foundation
Lymphoma Foundation of America
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NAMI, National Alliance on Mental Illness
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National Center for Fire and Life Safety
National Center on Shaken Baby Syndrome
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