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 Greenville
Alliance For Full Acceptance Charleston
Alston Wilkes Society Columbia
Angels Charge Ministry Spartanburg
Association for the Blind and Charleston
Visually Impaired
Beginnings SC West Columbia
Bellwether Non-Profit Advisors Simpsonville
Black River United Way Georgetown
Callie and John Rainey Anderson Foundation
Carolina Business Equipment Columbia
Carolina Human Reinvestment
Catherine Jones Consulting Charleston
ccbozard consulting Columbia
Central Carolina Community Foundation Columbia
Centre Stage-SC! Greenville
Charleston Animal Society
Charleston Stands North Charleston
Child Abuse Prevention Charleston
Port Royal
Association
Children's Attention Home Rock Hill
Children's Museum of the Charleston
Lowcountry
Children's Recovery Center Georgetown
Church Street Historic Camden
Foundation
Clemmons Thomas Consulting, LLC Saint Stephen
Clemson
Clover Area Assistance Center Chester
Coastal Conservation League Charleston
Columbia Children's Theatre Columbia
Columbia World Affairs Council Greenville
Community Foundation of Greenville
Craig Farm Historic Lancaster
Preservation Society Greenville
Dining for Women
Eat Smart Move More SC Columbia
Eau Claire Cooperative Health Center Columbia
Family Services, Inc. d/b/a Origin SC North Charleston
Florence County Disabilities Foundation Lake City
Georgetown SC Habitat for Humanity Pawleys Island
Girl Scouts of Eastern South Carolina Florence
Girls on the Run Charleston Charleston
Gravatt Camp and Conference Center Aiken
Greenville Family Partnership Greenville
Greenville Literacy Association Greenville
Greenville Partnership for Philanthropy Greenville
Greenwood County Community Foundation Greenwood
Greer Relief & Resources Greer Agency, Inc.
Habitat for Humanity Georgetown
Georgetown County
Habitat for Humanity Greenville SC Greenville
Helping Hands of Georgetown Georgetown
Home Works of America Columbia
Hope Center for Children Spartanburg
Hope Remains Youth Ranch Wellford
Increasing H.O.P.E Financial North Charleston
Training Center Columbia
Institute for Practical Theology Summerville
International Primate Saint Stephen
Protection League Charleston
IRCS - Ivoire Rural Communication Services Charleston
Kaibah Caries Foundation Kiawah Island
Justice 360 Tiawh Island
Kingdom Kids Foundation Tawh Island
Koinonia Communities, LLC Lancaster
Lancaster County Council of the Arts Lancaster
<table>
<thead>
<tr>
<th><strong>Lowcountry Food Bank</strong></th>
<th>Charleston</th>
<th>Together SC</th>
<th>Columbia</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Lowcountry Local First</strong></td>
<td>Charleston</td>
<td>Trio Solutions Inc.</td>
<td>Mount Pleasent</td>
</tr>
<tr>
<td><strong>Maia Moms</strong></td>
<td>Camden</td>
<td>United Christian Ministries</td>
<td>Easley</td>
</tr>
<tr>
<td><strong>Martha W. Daniels Foundation</strong></td>
<td>Greenville</td>
<td>United Way Association of South Carolina</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>Miracle Hill Ministries</strong></td>
<td>Hilton Head Island</td>
<td>United Way of Greenville County</td>
<td>Greenville</td>
</tr>
<tr>
<td><strong>NAMI Lowcountry</strong></td>
<td>Little River</td>
<td>United Way of Oconee County, Inc.</td>
<td>Seneca</td>
</tr>
<tr>
<td><strong>National Royal Miss</strong></td>
<td>Columbia</td>
<td>United Way of Sumter, Clarendon &amp; Lee Counties</td>
<td>Sumter</td>
</tr>
<tr>
<td><strong>Neighbor to Neighbor of South Carolina</strong></td>
<td>North Charleston</td>
<td>United Way of the Midlands</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>New Morning Foundation</strong></td>
<td>Hilton Head Island</td>
<td>Upstate International</td>
<td>Greer</td>
</tr>
<tr>
<td><strong>North Charleston Pops!</strong></td>
<td>Greenville</td>
<td>Upstate SC Chapter of Americans United</td>
<td>Spartanburg</td>
</tr>
<tr>
<td><strong>Pregnancy Center and Clinic of the Lowcountry</strong></td>
<td>Columbia</td>
<td>Windwood Farm Home for Children, Inc.</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>Reid Lehman Consulting</strong></td>
<td>Columbia</td>
<td>Women's Rights and Empowerment Network</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>SC Independent Colleges and Universities</strong></td>
<td>Columbia</td>
<td>Columbia</td>
<td></td>
</tr>
<tr>
<td><strong>Second Helpings</strong></td>
<td>Columbia</td>
<td>Columbia</td>
<td></td>
</tr>
<tr>
<td><strong>Skip To My Lupus, Inc.</strong></td>
<td>Columbia</td>
<td>Columbia</td>
<td></td>
</tr>
<tr>
<td><strong>South Carolina Afterschool Alliance</strong></td>
<td>Columbia</td>
<td>Columbia</td>
<td></td>
</tr>
<tr>
<td><strong>South Carolina Appleseed Legal Justice Center</strong></td>
<td>Columbia</td>
<td>Columbia</td>
<td></td>
</tr>
<tr>
<td><strong>South Carolina Arts Alliance</strong></td>
<td>Fountain Inn</td>
<td>America Solidaria U.S.</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>South Carolina Association for Community Economic Development</strong></td>
<td>Charleston</td>
<td>American Alliance of Museums</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>South Carolina Cancer Alliance</strong></td>
<td>Columbia</td>
<td>American Association of Anatomists</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>South Carolina Christian Action Council</strong></td>
<td>Columbia</td>
<td>American Association of Physics Teachers</td>
<td>Spartanburg</td>
</tr>
<tr>
<td><strong>South Carolina HIV/AIDS Council</strong></td>
<td>Columbia</td>
<td>American Association of Teachers of German</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>St. Luke's Free Medical Clinic</strong></td>
<td>Spartanburg West Columbia</td>
<td>American Atheists</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>Still Hopes</strong></td>
<td>Charleston</td>
<td>American Bladder Cancer Society</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>Susan G. Komen Lowcountry</strong></td>
<td>Columbia</td>
<td>American Board of Venous &amp; Lymphatic Medicine</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Arc of South Carolina</strong></td>
<td>Columbia</td>
<td>American Brass Chamber Music Association</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Dream Center of Pickens County, Inc.</strong></td>
<td>Columbia</td>
<td>American Conference of Academic Deans</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Early Learning Partnership of York County</strong></td>
<td>Rock Hill</td>
<td>American Heart Association</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Gambrill Foundation</strong></td>
<td>Anderson</td>
<td>American Historical Association</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Heart2Heart Foundation, Inc.</strong></td>
<td>Rock Hill</td>
<td>American Jewish Committee</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Springs Close Foundation</strong></td>
<td>Fort Mill</td>
<td>American Medical Association Foundation</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Stringer Foundation</strong></td>
<td>Anderson</td>
<td>American Physiological Society</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Upton Trio</strong></td>
<td>Camden</td>
<td>American Podiatric Medical Association, Inc.</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Warehouse Theatre</strong></td>
<td>Greenville</td>
<td>American Red Cross</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Weathers Group</strong></td>
<td>Columbia</td>
<td>Americans for the Arts</td>
<td>Columbia</td>
</tr>
<tr>
<td><strong>The Wellness Council for SC</strong></td>
<td>Myrtle Beach</td>
<td>Americans Promoting Study Abroad</td>
<td>Columbia</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Americans United for Separation of Church and State</td>
<td>Columbia</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Amyloidosis Foundation</td>
<td>Columbia</td>
</tr>
</tbody>
</table>
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
Astrea 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
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 Alliance for Law and Social Action
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
Millennium Water Alliance
Mentors International
Morino Ventures, LLC
National 4-H Council
National Alliance of Community Economic Development
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
National Association for Shoplifting Prevention
NAMI, National Alliance on Mental Illness
National Center for Appropriate Technology
National Center for Fire and Life Safety
National Center on Shaken Baby Syndrome
National Committee for Responsive Philanthropy  Union for Reform Judaism
National Council of Behavioral Health  United Philanthropy Forum
National Council of Churches  United Soldiers and Sailors of America
National Council of Nonprofits  United Way Worldwide
National Council of Tribes  University Professional & Continuing Education Association
National Dance Education Organization  US Lacrosse
National Hartford Centers of Gerontological Nursing Excellence  Vasculitis Foundation
Nursing Excellence  Volunteers in Medicine
National Human Services Assembly  Volunteers of America
National Indian Child Welfare Association  Voto Latino
National LGBTQ Task Force  Wallace Global Fund
National Organization for Albinism and Hypopigmentation  WasteWater Education
National Runaway Safeline  Weingart Foundation
National Safe Place Network  William and Flora Hewlett Foundation
National Tongan American Society  World Borders
NEO Law Group  World Day of Prayer USA
North American Bramble Growers Research Foundation  World Neighbors, Inc.
OPERAT America  Youth Services America
Partnership for America's Children  YWCA USA
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