

# Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Mike Rounds  
502 Hart Senate Office Building  
United States Senate  
Washington, DC 20510

Dear Senator Rounds:

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.



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