

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Jim H.S. Cooper
1536 Longworth House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Cooper:

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,

Tennessee Organizations

| | | | |
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| Appalachia Habitat for Humanity | Robbins | Monroe County Habitat for Humanity | Madisonville |
| Arts4Business | Nashville | Nashville Chapter Americans United for Separation of Church and State | Nashville |
| ArtsMemphis | Memphis | Northside Neighborhood House | Chattanooga |
| Big Brothers Big Sisters of Middle Tennessee | Nashville | Obion County Habitat for Humanity | Union City |
| Blount County Habitat for Humanity | Maryville | Putnam County Habitat for Humanity | Cookeville |
| Campbell County Lions Club | Jacksboro | Rutherford County Area Habitat for Humanity | Murfreesboro |
| Community Foundation of Cleveland and Bradley County | Cleveland | Shannon Mae Bangham Dixon, Consultant | Memphis |
| Cumberland County Habitat for Humanity | Crossville | Tennessee Returned Peace Corps Volunteers | Nashville |
| Douglas Himes Associates LLC | Nashville | The Academy for Spiritual Formation | Nashville |
| Family Cornerstones, Inc. | Cleveland | The Nashville Food Project | Nashville |
| Family Resource Agency, Inc. | Cleveland | ToolLife, Inc. | Nashville |
| Gibson County Habitat for Humanity | Dyer | United Way of Greater Kingsport | Kingsport |
| Greene County Habitat for Humanity | Greeneville | Uzazi Village | Kansas City |
| Habitat for Humanity | Crossville | YWCA Bristol | Bristol |
| Habitat for Humanity in Northwest Tennessee | Dyersburg | | |
| Habitat for Humanity McNairy County | Selmer | | |
| Habitat for Humanity of Anderson County | Oak Ridge | | |
| Habitat for Humanity of Cleveland | Cleveland | | |
| Habitat for Humanity of Greater Chattanooga | Chattanooga | | |
| Habitat for Humanity of Greater Memphis | Memphis | | |
| Habitat for Humanity of Greater Nashville | Nashville | | |
| Habitat for Humanity of Jefferson County | Talbott | | |
| Habitat for Humanity of Tennessee | Murfreesboro | | |
| Habitat of Humanity of Greater Nashville | Nashville | | |
| Hickory Creek Child Center, Inc. | Ardmore | | |
| Highland Rim Habitat for Humanity | Tullahoma | | |
| Holston Habitat for Humanity | Kingsport | | |
| Knoxville Habitat for Humanity | Knoxville | | |
| Loudon County Habitat for Humanity | Lenoir City | | |
| Manna House | | | |

National Organizations

- Abila
- Accreditation Council for Psychoanalytic Education, Inc.
- AdoptAClassroom.org
- Alliance for Strong Families and Communities
- Alfred P. Sloan Foundation
- American Alliance of Museums
- American Association of Anatomists
- American Association of Physics Teachers
- American Association of Teachers of German
- 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
Annie E. Casey Foundation
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
Center for Health, Environment & Justice
Center for Inquiry
Charles Stewart Mott Foundation
Citizen Schools
CleanSlateNow
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
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

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Tennessee

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