

Community Letter in Support of Nonpartisanship

April 5, 2017

The Honorable Steve I. Cohen
2404 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Cohen:

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

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