July 11, 2017

The Honorable Rodney Frelinghuysen  
Chairman  
House Appropriations Committee  
Washington, DC 20515

The Honorable Nita Lowey  
Ranking Member  
House Appropriations Committee  
Washington, DC 20515

RE:  Section 116 of the FSGG Appropriations Act of 2018 
relating to Johnson Amendment Enforcement

Dear Chairman Frelinghuysen and Ranking Member Lowey:

The undersigned nonprofit organizations write to express strong objection to the inclusion of Section 116 regarding Johnson Amendment enforcement in the Financial Services and General Government Appropriations Act of 2018 and request that it be removed before the bill is considered by the House of Representatives.

Charitable nonprofits, including houses of worship, and foundations vigorously object to any and all efforts to weaken the provision in tax law that protects them from being polarized and diverted from their proper missions by the manipulative pressures of partisan politics. The provision is Section 501(c)(3)’s third condition for eligibility to receive tax-deductible donations and tax-exempt status: a charitable nonprofit, religious organization, or foundation may “not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.” It is sometimes called “the Johnson Amendment” after then-Minority Leader Lyndon Johnson who proposed the amendment in 1954 that the Republican-controlled Senate adopted without controversy. President Reagan signed an expansion of the protection in 1987.

Current law protects the integrity and independence of the entire 501(c)(3) community by shielding organizations from the rancor of partisan politics. Section 116 of the FSGG appropriations bill would take away that longstanding, ironclad protection for houses of worship, potentially subjecting tens of thousands of congregations to overzealous solicitations from politicians, paid consultants, and donors. The provision, according to Newsweek, “would make it exponentially more difficult to enforce” even the most blatant violations of the Johnson Amendment. The rider would prevent the IRS from spending any funds to make a final determination that a house of worship or its affiliate has violated the Johnson Amendment unless the IRS meets three conditions: (1) the IRS Commissioner personally consents to a determination of unlawful conduct, (2) the House and Senate tax committees are given 30-days’ notice of the law-enforcement determination, and (3) an additional 90-days’ notice is provided before actual enforcement can commence. Notably, Section 116 offers no such restrictions on enforcement against secular organizations and leaders, creating a framework that explicitly encourages selective enforcement of the law. The rider is fatally flawed in that it would erect unconstitutional and unreasonable hurdles on enforcing the law that ensures nonpartisanship.
The vast majority of Americans and charitable nonprofits, houses of worship, and foundations firmly believe that 501(c)(3) organizations should remain dedicated solely to the public good and should stay away from raw partisan politics. We ask that you consider the following:

- Nearly three out of four American voters (72 percent) want to keep current rules protecting 501(c)(3) organizations from partisan political activity, according to a poll conducted in March 2017.
- 89 percent of evangelical pastors oppose the idea of clergy mixing partisan politics and religion by endorsing candidates from the pulpit, according to a survey conducted in February 2017 by the National Association of Evangelicals.
- More than 3,000 religious leaders (so far) have signed a letter declaring they are “strongly opposed to any effort to repeal or weaken current law that protects houses of worship from becoming centers of partisan politics,” in part because “issuing endorsements would be highly divisive and have a detrimental impact of congregational unity and civil discourse.”
- Nearly 100 national and state religious and denominational organizations signed a letter to Congress stressing: “People of faith do not want partisan political fights infiltrating their houses of worship. Houses of worship are spaces for members of religious communities to come together, not be divided along political lines; faith ought to be a source of connection and community, not division and discord.”
- So far, more than 4,800 charitable, religious, and philanthropic organizations from all 50 states have signed the Community Letter in Support of Nonprofit Nonpartisanship, demonstrating strong opposition to proposals to politicize our community by repealing or weakening the Johnson Amendment, in part because “nonpartisanship is a cornerstone principle that has strengthened the public’s trust” in the charitable community by screening out “doubts and suspicions regarding ulterior partisan motives … as undoubtedly would occur if even just a few charitable organizations engaged in partisan politics.”

It is essential that you work to remove Section 116 from the Financial Services and General Government Appropriations Act of 2018. As nonprofits across the country do every day, we are prepared to work with Committee members to address the real challenges in our communities; our desire is that we all work together in the charitable nonprofit way – without regard to partisan identity or political campaign activities. We invite you to learn more about the value and background of nonprofit nonpartisanship by going to www.GiveVoice.org.

Sincerely,

National Council of Nonprofits

Alaska
Foraker Group

Arizona
Alliance of Arizona Nonprofits

Arkansas
Arkansas Nonprofit Alliance

California
California Association of Nonprofits (CalNonprofits)
Colorado
   Colorado Nonprofit Association

Connecticut
   Connecticut Community Nonprofit Alliance

Delaware
   Delaware Alliance for Nonprofit Advancement (DANA)

District of Columbia
   Center for Nonprofit Advancement

Florida
   Florida Nonprofit Alliance

Hawai`i
   Hawai`i Alliance of Nonprofit Organizations

Idaho
   Idaho Nonprofit Center

Illinois
   Forefront

Iowa
   Nonprofit Association of the Midlands

Kansas
   Kansas Association of Community Foundations

Kentucky
   Kentucky Nonprofit Network

Louisiana
   Louisiana Association of Nonprofit Organizations

Maine
   Maine Association of Nonprofits

Maryland
   Maryland Nonprofits
Massachusetts
  Massachusetts Nonprofit Network
  Providers’ Council

Michigan
  Michigan Nonprofit Association

Minnesota
  Minnesota Council of Nonprofits

Mississippi
  Mississippi Center for Nonprofits

Missouri
  Network for Strong Communities
  Nonprofit Missouri

Montana
  Montana Nonprofit Association

Nebraska
  Nonprofit Association of the Midlands

Nevada
  Alliance for Nevada Nonprofits

New Hampshire
  New Hampshire Center for Nonprofits

New Jersey
  Center for Non-Profits

New Mexico
  New Mexico Thrives

New York
  New York Council of Nonprofits
  Nonprofit Coordinating Committee of New York
North Carolina
   North Carolina Center for Nonprofits

North Dakota
   North Dakota Association of Nonprofit Organizations

Ohio
   Ohio Association of Child Caring Agencies
   Ohio Association of Nonprofit Organizations

Oklahoma
   Oklahoma Center for Nonprofits

Oregon
   Nonprofit Association of Oregon

Pennsylvania
   Pennsylvania Association of Nonprofit Organizations

Rhode Island
   Rhode Island Foundation

South Carolina
   Together SC

Texas
   Texas Association of Nonprofit Organizations

Utah
   Utah Nonprofits Association

Vermont
   CommonGood Vermont

Virginia
   Center for Nonprofit Advancement

Washington
   Washington Nonprofits

West Virginia
   West Virginia Nonprofit Association
Wisconsin
   Wisconsin Nonprofits Association

Wyoming
   Wyoming Nonprofit Network

cc: Members of the House Appropriations Committee