

Dear Members of the 115th Congress:

On behalf of the Council on Foundations, I am writing to express deep concern with the recent activity and sentiment around the repeal or alteration of current law prohibiting 501(c)(3) charitable organizations from engaging in political intervention—also known as the “Johnson Amendment.”

The Council represents charitable foundations and grantmakers across every state in the country. These philanthropic institutions have, for more than six decades, operated as nonpartisan institutions—enabling them to occupy a unique and essential space in our civil society. Unlike the business sector, 501(c)(3) charitable organizations exist specifically to serve the public benefit and betterment of society. Unlike government, these organizations serve to channel the generosity of private citizens towards the causes and issues that resonate with their passions and experiences. For charities to continue to fulfill this purpose, it is crucial that the public trust they have earned over the years is not diminished by partisan labels or influence.

Much of the recent conversation and legislative activity around this topic has been blurred with a lens that is focused on churches and religious institutions. Although it is true that the Johnson Amendment does apply to roughly 312,000 religious institutions, it applies much more broadly to the 1.2 million charitable organizations that are registered in the United States.¹

The recent comments by President Trump stating that he intends to “get rid of and totally destroy the Johnson Amendment, and allow our representatives of faith to speak freely and without fear of retribution,” and the proposed bills in both the House (H.R. 172; H.R. 781) and Senate (S. 264) would cause irreparable damage to the philanthropic sector—which strives to operate with a level of integrity that is only preserved by abstaining from engagement or intervention in political campaigns.

Aligned with President Trump’s remarks, H.R. 172 would completely eliminate the Johnson Amendment—opening the door for bad actors to obscure the purpose of charitable organizations and manipulate their use for directing funds (for which donors can claim the charitable deduction) toward political campaigns without disclosing the names of those donors. The companion bills, H.R. 781 and S. 264, seek only to create a carve-out that would allow charities to speak about electoral activity within the course of their “regular and customary activities.” Though this might seem to address the concern about bad actors, the current landscape after *Citizens United*—where political spending is a form of protected speech—could leave the sector just as vulnerable to abuse and corruption as a complete repeal of the Johnson Amendment.

We urge you to consider the wide range of unintended or indirect consequences that would occur as a result of altering section 501(c)(3) of the Internal Revenue Code, and reject any proposal that would result in our sector being tainted with instances of charitable resources being diverted for campaigns and political activity.

Sincerely,



Hadar Susskind
Senior Vice President of Government Relations

¹ National Center for Charitable Statistics, May 2016: <http://nccs.urban.org/data-statistics/quick-facts-about-nonprofits>.