Dear Members of Congress:

The undersigned national organizations vehemently oppose Section 407 of the House amendment to the Senate amendment to H.R. 88 and urge that either the provision be removed from the bill or the entire bill be defeated.

The latest version of the year-end tax legislation includes extremely controversial language that would effectively repeal the longstanding “Johnson Amendment,” a law that has protected charitable organizations for decades and enabled them to be effective, nonpartisan problem solvers in their communities.

It is imperative that all Members of Congress understand in no uncertain terms: the overwhelming majority of charitable, religious, and philanthropic organizations across America are united in unrelenting opposition to any and all efforts to repeal or weaken the Johnson Amendment.

- Every religious denomination that has taken a position on the Johnson Amendment recognizes that it is essential to keeping their houses of worship as sanctuaries from partisan politics.
- Thousands of individual religious leaders throughout the country have stood together to oppose anti-Johnson Amendment proposals because they know how divisive and corrosive a change would be for their congregations.
- More than 5,800 charitable, religious, and philanthropic organizations from all 50 states signed the Community Letter in Support of Nonpartisanship because they know they are more effective when they are nonpartisan. For more about why they demand the protection of existing law, see www.GiveVoice.org, which lists some of the hundreds of editorials, op-eds, letters to the editor, and statements explaining in voices of regular Americans why they oppose weakening the vital protections of the Johnson Amendment.
- State charities law enforcement officials likewise denounce efforts to repeal the Johnson Amendment because of the havoc it would wreak in the states.

The Johnson Amendment protects 501(c)(3) organizations – charitable nonprofits, houses of worship, and foundations – from demands for endorsing candidates for public office and prevents efforts to divert charitable assets to partisan campaign coffers. The law is very clear: charitable donations should not and cannot be used for partisan, election-related activities. Furthermore, the Joint Committee on Taxation has determined that taxpayers would indeed pay the price, an estimated $7.7 billion in lost revenue over ten years, for the likely diversion of partisan contributions away from transparent political committees to newly politicized “charitable” organizations that could generate generous tax deductions for the donors. This politicization of the charitable community is unacceptable.

We recognize that there are provisions in the legislation that, if enacted, would promote sound public policy or reverse some of the adverse consequences of the Tax Cuts and Jobs Act, such as repeal of the new tax on nonprofit transportation benefits. It is unfortunate that the repeal of tax policies that
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harm the broad nonprofit community (such as the repeal of new Internal Revenue Code Section 512(a)(7)) would be held hostage by a self-serving provision, like Section 407, that is strongly opposed by the charitable organizations that serve the constituents of every Member of Congress each day.

The 501(c)(3) community vehemently opposes any effort to repeal or weaken the Johnson Amendment. We hold firm to this position regardless of what bill it may be attached to, now or in the future.

Sincerely,

Council on Foundations
BoardSource
Independent Sector
National Council of Nonprofits
National Human Services Assembly
United Philanthropy Forum