

June 29, 2017

The Honorable Tom Graves
Chairman
House Appropriations Subcommittee on
Financial Services and General Government
Washington, D.C. 20515

The Honorable Mike Quigley
Ranking Member
House Appropriations Subcommittee on
Financial Services and General Government
Washington, D.C. 20515

Dear Chairman Graves and Ranking Member Quigley:

The 50 undersigned organizations write to strongly oppose the language in Section 116 of the 2018 Financial Services and General Government Appropriations bill. This provision would make it effectively impossible for the Internal Revenue Service (IRS) to enforce a long-standing federal law, sometimes referred to as the Johnson Amendment, insofar as it applies to houses of worship.

The Johnson Amendment protects the integrity of tax-exempt organizations, including houses of worship, by ensuring they do not endorse or oppose candidates. Weakening current law would allow politicians and others seeking political power to pressure churches for endorsements, dividing congregations and opening them up to the flow of secret money. Americans do not want our charities and houses of worship to be torn apart by partisan campaign politics. We must keep this valuable safeguard that protects our houses of worship and our political process.

Under the current law, which has been in place for the last six decades, houses of worship have maintained robust free speech rights and can speak out on any political and social issues that they see as important. They currently can engage in public debate on any issue, host candidate forums, hold voter registration drives, encourage people to vote, help transport people to the polls and even, with a few boundaries, lobby on specific legislation and invite candidates to speak. They simply cannot endorse or oppose candidates and maintain their special tax-exempt status.

Section 116 would make it very difficult for the IRS to investigate claims that churches have violated the law by requiring consent from the IRS Commissioner for each investigation and notification to two committees in Congress before such investigations commence. The first requirement would slow down, if not functionally halt, the pursuit of 501(c)(3) violations, while the second would only further politicize these investigations.

Additionally, although the current law applies to all tax-exempt nonprofit organizations, Section 116 would apply only to houses of worship. By giving houses of worship special treatment in the enforcement of IRS restrictions on intervention in political campaigns, the amendment raises serious concerns under the Establishment Clause of the First Amendment to the U.S. Constitution and undermines religious freedom.¹

¹ See *Texas Monthly v. Bullock*, 489 U.S. 1 (1989) (striking down sales-tax exemption directed exclusively to periodicals published or distributed by a religious faith).

We firmly urge you to oppose including language that would weaken the law that prevents houses of worship from engaging in political endorsements.

Sincerely,

African American Ministers In Action
Alliance for Strong Families and Communities
American Atheists
American Conference of Cantors
American Humanist Association
American Jewish Committee (AJC)
Americans United for Separation of Church and State
Anti-Defamation League
Baptist Joint Committee for Religious Liberty
Bend the Arc Jewish Action
Catholics for Choice
Center for Inquiry
Central Conference of American Rabbis
Citizens for Responsibility and Ethics in Washington
Council on Foundations
Democracy 21
The Episcopal Church
End Citizens United
Evangelical Lutheran Church in America
Friends Committee on National Legislation
Hadassah, The Women's Zionist Organization of America, Inc.
Hindu American Foundation
Human Rights Campaign
Independent Sector
Interfaith Alliance
Jewish Council For Public Affairs
The Jewish Federations of North America
JWI
Medical Students for Choice
Methodist Federation for Social Action
Muslim Public Affairs Council
National Advocacy Center of the Sisters of the Good Shepherd
National Center for Lesbian Rights
National Council of Churches
National Council of Jewish Women
National Council of Nonprofits
National Human Services Assembly
New Ways Ministry
Nursing Students for Sexual & Reproductive Health
People For the American Way
Public Citizen

The Reconstructionist Rabbinical Association
Religious Institute
Rootstrikers Project at Demand Progress
Secular Coalition for America
Union for Reform Judaism
Unitarian Universalist Association
Volunteers of America
Women of Reform Judaism
Women's Alliance for Theology, Ethics, and Ritual (WATER)