

April 25, 2019

The Honorable Mike Quigley
Chair, House Appropriations Financial
Services and General Government
Subcommittee
Washington, DC 20515

The Honorable John Kennedy
Chair, Senate Appropriations Financial
Services and General Government
Subcommittee
Washington, DC 20510

The Honorable Tom Graves
Ranking Member, House Appropriations
Financial Services and General Government
Subcommittee
Washington, DC 20515

The Honorable Christopher Coons
Ranking Member, Senate Appropriations
Financial Services and General Government
Subcommittee
Washington, DC 20510

Dear Chairman Quigley, Ranking Member Graves, Chairman Kennedy, and Ranking Member Coons:

As your committees consider bills that would fund operation of the Internal Revenue Service for Fiscal Year 2020, we urge you to protect and maintain the Johnson Amendment, which is the longstanding tax law provision that safeguards the integrity and independence of our nation's charitable nonprofits, houses of worship, and foundations by ensuring they do not endorse or oppose candidates for public office. The Johnson Amendment protects the right of these organizations to speak out about public policy and social issues while at the same time, ensuring they are not pressured by political candidates and campaigns to take a side in divisive partisan elections.

Under the current law, which has been in place for more than six decades, tax-exempt organizations have enjoyed and exercised robust free speech rights and can speak out on any issues that they see as important. They can engage in public debate, and even, with a few boundaries, lobby on specific legislation. Moreover, in the election arena, they can – on a nonpartisan basis – host candidate forums, hold voter registration drives, encourage people to vote, help transport people to the polls, and invite candidates to speak. They simply cannot endorse or oppose candidates for public office and maintain their special tax-exempt status.

Weakening or repealing the current law would allow politicians and others seeking political power to pressure churches and charities for endorsements, dividing congregations and communities, and open them up to the flow of secret money. Americans do not want our charitable nonprofits, houses of worship, and foundations to be torn apart by partisan campaign politics.

The vast majority of charitable nonprofits, houses of worship, and foundations support keeping the Johnson Amendment as is because it protects all of us from politicians' and donors' demands for partisan endorsements and from the diversion of charitable assets to campaign

coffers. Indeed, opposition to the repeal or weakening of the Johnson Amendment is overwhelming: 106 religious and denominational organizations,¹ more than 5,800 charitable nonprofit organizations,² more than 4,600 faith leaders,³ and state charities officials⁴ have all written to Congress to urge it to protect the Johnson Amendment.

Despite Americans' strong support for the law,⁵ we have seen repeated attempts in the previous Congress to undermine the Johnson Amendment. In addition to standalone legislation introduced to fully repeal or severely weaken the Johnson Amendment, provisions to weaken the Johnson Amendment have been included in House versions of appropriations bills and tax packages. Yet, repealing the Johnson Amendment is not just bad policy; it would also come at a high cost to the American taxpayer. In fact, the Joint Committee on Taxation concluded that weakening the Johnson Amendment would cost the government \$7.7 billion over ten years as donors shift their donations from political organizations to tax-exempt organizations.⁶

As the appropriations process begins, we urge you to uphold the Johnson Amendment and reject legislation that would compromise the integrity of our nation's houses of worship and other charitable nonprofits.

Sincerely,

ACCSES
African American Ministers In Action
African Methodist Episcopal Zion Church
Alliance of Baptists
Alliance of Information and Referral Systems (AIRS)
American Alliance of Museums
American Association of University Women (AAUW)
American Atheists
American Baptist Churches, USA
American Baptist Home Mission Societies
American Conference of Cantors
American Council on Education

¹ [Letter to Congress from 106 Religious and Denominational Organizations](#) (last updated Nov. 13, 2017).

² [Nonprofit Community Letter in Support of Nonpartisanship](#) (last updated October 1, 2018).

³ [Letter to Congress from Faith Voices in Support of Keeping Houses of Worship Nonpartisan](#) (last updated June 7, 2018).

⁴ [Letter to Congress from the National Association of State Charities Officials](#) (Aug. 23, 2017).

⁵ See, e.g., [Overwhelming Bi-Partisan Majority Opposes Allowing Churches, Other Nonprofits, to Engage in Political Activity](#), Univ. of Maryland, Program for Pub. Consultation (Nov. 28, 2017) (79% of Americans oppose repealing the Johnson Amendment, including 88% of Democrats, 78% of Independents, and 71% of Republicans.); [Poll: Americans Support the Johnson Amendment](#), Indep. Sector (Mar. 30, 2017) (72% of Americans support the Johnson Amendment, including 66% of Trump voters, 78% of Clinton voters, and 77% of independent voters.); [Public Attitudes on the Johnson Amendment](#), PRRI (July 11, 2017) (71% of Americans oppose allowing churches and places of worship to endorse political candidates while retaining their tax-exempt status.).

⁶ [Estimated Budget Effects Of The Revenue Provisions Contained In The House Amendment To The Senate Amendment To H.R. 88, \(Rules Committee Print 115-87\) Scheduled For Consideration By The House Committee On Rules On December 19, 2018](#), Joint Comm. on Taxation (Dec. 19, 2018).

American Family Voices
American Humanist Association
American Jewish Committee (AJC)
American Society of Association Executives
Americans for the Arts
Americans for the Arts Action Fund
Americans United for Separation of Church and State
Anti-Defamation League
Association of Welcoming & Affirming Baptists
Autistic Self Advocacy Network
Autistic Women & Nonbinary Network
Baptist Center for Ethics
Baptist Joint Committee for Religious Liberty
Baptist Women in Ministry
Bend the Arc: Jewish Action
B'nai B'rith International
BoardSource
BPFNA ~ Bautistas por la Paz
Bright Lines Project
Campaign for Accountability
Campaign Legal Center
Catholics for Choice
Center for American Progress
Center for Inquiry
CenterLink: The Community of LGBT Centers
Central Conference of American Rabbis
Citizens for Responsibility and Ethics in Washington
Common Cause
Congregation of Our Lady of Charity of the Good Shepherd, US Provinces
Cooperative Baptist Fellowship
Corporate Accountability
Council on Foundations
Dance/USA
Democracy 21
DignityUSA
Disciples Center for Public Witness
Disciples Justice Action Network
Easterseals
End Citizens United
Equal Partners in Faith
Evangelical Lutheran Church in America
Faith in Public Life
Feeding America
Forum for Youth Investment
Franciscan Action Network

Freedom From Religion Foundation
Friends Committee on National Legislation
Girl Scouts of the USA
Girls Inc.
Goodwill Industries International
Habitat for Humanity International
Hadassah, The Women's Zionist Organization of America, Inc.
Impact Fund
Independent Sector
Interfaith Alliance
International Society for Krishna Consciousness (ISKCON)
Islamic Networks Group (ING)
Jewish Council for Public Affairs
Jewish Federations of North America
Land Trust Alliance
League of American Orchestras
League of Women Voters of the United States
MADRE
Meals on Wheels America
Medical Students for Choice
Men of Reform Judaism
MENTOR: The National Mentoring Partnership
Methodist Federation for Social Action
Mommieactivist and Sons
Moravian Church in America
MOVI, Money Out Voters In
Muslim Public Affairs Council
Muslims for Progressive Values
National Advocacy Center of the Sisters of the Good Shepherd
National Association of Independent Schools
National Center for Lesbian Rights
National Center for Parent Leadership, Advocacy, & Community Empowerment (National PLACE)
National Center for Transgender Equality
National Council of Churches
National Council of Jewish Women
National Council of Nonprofits
National Down Syndrome Congress
National Employment Law Project
National Human Services Assembly
National LGBTQ Task Force Action Fund
National Women's Law Center
NETWORK Lobby for Catholic Social Justice
New Baptist Covenant
New Ways Ministry

OPERA America
Oxfam America
Partnership for America's Children
Patriotic Millionaires
People For the American Way
Planned Parenthood Federation of America
Presbyterian Office of Public Witness
Public Citizen
Reconstructing Judaism
Reconstructionist Rabbinical Association
Religious Institute
Secular Coalition for America
Students for Sensible Drug Policy
TASH
The Advocacy Institute
The Arc of the U.S.
The Church Network
The Episcopal Church
The United Methodist Church - General Board of Church and Society
T'ruah: The Rabbinic Call for Human Rights
Union for Reform Judaism
Unitarian Universalist Association
United Church of Christ, Justice and Witness Ministries
United Philanthropy Forum
United To Amend
Voices for Progress
Volunteers of America
Women of Reform Judaism
Women's Alliance for Theology, Ethics, and Ritual (WATER)
YWCA USA