

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,<sup>1</sup> more than 5,800 charitable nonprofit organizations,<sup>2</sup> more than 4,600 faith leaders,<sup>3</sup> and state charities officials<sup>4</sup> have all written to Congress to urge it to protect the Johnson Amendment.

Despite Americans' strong support for the law,<sup>5</sup> 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.<sup>6</sup>

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

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

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

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

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

<sup>5</sup> 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.).

<sup>6</sup> [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