

Charitable Nonprofits

Nonpartisan in Law, Fact, and Purpose

June 2024

With the election season upon us, it is essential the public recognize charitable nonprofits – 501(c)(3) organizations that are nonpartisan in law, fact, and purpose – as vital service providers, employers, and economic drivers. Charitable organizations exist to serve the public good – providing essential services on which people depend in every community across the country.

The indispensable work of nonprofits must be done without a partisan agenda. Nonprofit leaders, workers, board members and volunteers wholeheartedly agree that partisan politics, factions, and animosity cannot be allowed to undermine charitable missions. Regrettably, policymakers at times do not fully appreciate the economic and workforce impact of the charitable sector on America’s main streets, working families, and individuals. That impact is only possible because charitable nonprofits are, and must remain, nonpartisan in all of their work in communities.

nonpartisan

non-par-ti-sən,
adjective
: non partisan
Especially: free from
party affiliation, bias,
or designation

**Miriam-Webster
Dictionary**

The following overarching principles should guide any consideration of the charitable sector:

Overarching Principles:

1. Nonpartisan, Now and Forever.

It is considered a fundamental principle throughout the 501(c)(3) community that the longstanding law mandating nonpartisanship by charitable organizations, known as the Johnson Amendment, must be preserved.¹ For 70 years, the third proviso of Section 501(c)(3) banning partisan, election-related activities has successfully shielded charitable nonprofits, houses of worship, and foundations from partisan rancor and efforts to profit from tax deductions for disguised political campaign contributions.

2. All True Support Welcome.

Because nonprofit nonpartisanship is core to charitable organizations, 501(c)(3) organizations welcome all efforts to root out corruption, politicization, and self-serving behavior.

3. Conflation Breeds Confusion.

In nonprofit law, words matter. People are justifiably confused when undefined terms like “political advocacy” and “political nonprofits” are

¹ The “Johnson Amendment” is named for then-Senator Minority Leader Lyndon B. Johnson who, in 1954, introduced a floor amendment to clarify that a charitable nonprofit, foundation, or religious organization may “not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.” I.R.C. § 501(c)(3). The proviso was re-enacted as part of the 1986 tax law and improved with the underlined text in 1987, both of which were signed into law by President Reagan.

tossed around interchangeably. That confusion is compounded when the news media, politicians, and activists mislabel organizations using terms that suggest violations of the law rather than properly clarifying what is partisan and what is not.

Charitable nonprofits are rightly barred from partisan, election-related activities, but they can, do, and should advance their missions through public policy advocacy. People may see issues like abortion, immigration, and climate change as “political,” but at their core these are public policy issues that may or may not happen to align with specific political parties at any given time. **Issue advocacy**, which is proper and permitted, is not the same thing under the law as supporting or opposing candidates for public office. The distinction matters.

4. Charitable Nonprofits and Civic Engagement are Synonymous.

Charitable nonprofits operate in every community across America. Their specific missions may appear divergent when looking with a focus on the arts, education, health care, human services, religion, and more. Collectively, however, they share common broader missions of improving

lives, strengthening communities, and often advancing cherished American values of individual freedoms of expression and beliefs. Charitable nonprofits have the closest connection with, and act as the trusted messengers to, people in communities.

Voting is a fundamental right enshrined in our Constitution. Charitable nonprofits play an important role in helping our communities get registered and vote. It is a flawed premise to assume that an organization must be biased and/or partisan for participating in voter registration efforts that focus on registering young people, individuals living in rural areas, low-income citizens, or other demographic groups of eligible individuals. Quite the contrary, it should be a bedrock principle for all that every person eligible to vote in our democracy should be registered and get to the polls.

The Ask

Will you stand up for the integrity and effectiveness of charitable nonprofits in your state by rejecting efforts to weaken the laws protecting charitable nonprofits from partisan politics?