



PRESERVE THE JOHNSON AMENDMENT & CLARIFY POLITICAL ACTIVITY

Independent Sector urges Congress:

- oppose all proposals to weaken or repeal the Johnson Amendment, and
- support policies to clarify nonprofit political activity policies.

Sources:
Bright Lines Project; Independent Sector; Pew Charitable Trusts

Background

For over 60 years, the Internal Revenue Code has prohibited 501(c)(3) organizations from intervening in political campaigns. This provision, also known as the “Johnson Amendment,” prevents charities from directly supporting or opposing political candidates, but it does not restrict their capacity to participate in public policy. Charitable organizations can already advocate around mission-driven issues that impact our communities and engage in a wide range of nonpartisan voter engagement activities.

The House of Representatives passed language that would have dramatically weakened the Johnson Amendment on three separate occasions in the 115th Congress, but that language did not ultimately become law.

Protect Nonpartisan Charities

In an increasingly divided world, charities are one of few remaining nonpartisan havens, separate from politics, in our civil society. The Johnson Amendment is essential to maintaining this public confidence. Seventy-two percent of voters want to keep current law prohibiting 501(c)(3) organizations from engaging in partisan political activity.

Safeguard Charitable Giving

Proposals to weaken or repeal the Johnson Amendment remove the firewall between charitable donations and partisan political campaigns. Without this critical barrier, the nonpartisan value of the charitable deduction and donor privacy laws may be threatened in the future. The Constitution’s first amendment seeks to protect free speech, not to make sure that speech is tax-deductible.

Clarify Political Activity

All 501(c) organizations need clearer policies governing nonprofit political activity. Clearer laws will enable more nonprofits, including religious institutions, to participate in the policy process through advocacy, lobbying, and civic engagement. The Bright Lines Project proposes a solution to political activity rules for all 501(c) organizations:

1. Establish clearer definitions of nonprofit actions that would qualify as political activity, which would remain off limits to 501(c)(3) charities; and
2. Create four categories of “safe harbors” actions that would not be considered political activity, such as issue advocacy and personal remarks at in-person meetings.

Preserve
Johnson
Amendment



Clarify Political
Activity



Better Nonprofit
Engagement in
Policy