

Feedback Requested: Johnson Amendment

A provision in Section 501(c)(3) of the Internal Revenue Code requires that charitable organizations and foundations refrain from engaging in “any political campaign on behalf of or in opposition to any candidate for public office” to retain tax-exempt status and the ability to receive tax-deductible contributions. The provision, often referred to as the “Johnson Amendment” because it was proposed by then-Senate Minority Leader Johnson, has existed in our nation’s tax code since 1954, ensuring nonprofit and charitable organizations, including religious organizations, cannot endorse or support political campaigns or candidates.

In recent years, there have been attempts to weaken or repeal the Johnson Amendment through changes in legislation. The Council of Michigan Foundations, Michigan Nonprofit Association, and the Michigan Association of United Ways and many members of those organizations were among those who jointly signed a Community Letter in Support of Nonpartisanship in 2017, to “strongly oppose proposals that would politicize the charitable nonprofit and philanthropic community by repealing or weakening current federal tax law protections that prohibit 501(c)(3) organizations from endorsing, opposing, or contributing to political candidates.” It is possible attempts to repeal or weaken the amendment could continue in the coming year.

In March 2019, nonprofit and philanthropic leaders throughout Michigan will join peers across the country in speaking with legislators during the annual Foundations on the Hill event in Washington D.C. This is an opportunity to ensure our policymakers understand that the Johnson Amendment protects the integrity and independence of charitable nonprofits and foundations. We need your help to make this message even more impactful, by including your voices. Please consider using the space below to share, in your own words, why preservation of the Johnson Amendment is vital to our sector. Comments submitted through this form may be included in a new communications piece that will be shared with legislators. Thank you for your support.

Complete the survey [here!](#)