

February 7, 2018

The Honorable Thad Cochran  
Chairman  
Senate Committee on Appropriations  
Washington, D.C. 20510

The Honorable Patrick Leahy  
Ranking Member  
Senate Committee on Appropriations  
Washington, D.C. 20510

Mr. Rodney Frelinghuysen  
Chairman  
House Committee on Appropriations  
Washington, D.C. 20515

Ms. Nita Lowey  
Ranking Member  
House Committee on Appropriations  
Washington, D.C. 20515

Dear Chairman Cochran, Ranking Member Leahy, Chairman Frelinghuysen, and Ranking Member Lowey:

**The 145 undersigned organizations write to strongly oppose any attempts to weaken or repeal the Johnson Amendment in the FY2018 funding mechanism.** In particular, we oppose inserting the language in Section 116 of the House 2018 Financial Services and General Government Appropriations bill. This provision would make it effectively impossible for the Internal Revenue Service (IRS) to enforce a long-standing federal law, sometimes referred to as the Johnson Amendment, insofar as it applies to houses of worship.

The Johnson Amendment protects the integrity of 501(c)(3) tax-exempt organizations, including houses of worship, by ensuring they do not endorse or oppose candidates. Weakening current law would allow politicians and others seeking political power to pressure churches for endorsements, dividing congregations, and opening 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. We must keep this valuable safeguard that protects our houses of worship, our charitable organizations, and our political process.

Under the current law, which has been in place for the last six decades, houses of worship have maintained robust free speech rights and can speak out on any political and social issues that they see as important. They currently can engage in public debate on any issue, host candidate forums, hold voter registration drives, encourage people to vote, help transport people to the polls and even, with a few boundaries, lobby on specific legislation and invite candidates to speak. They simply cannot endorse or oppose candidates for public office and maintain their special tax-exempt status.

Section 116 would make it very difficult for the IRS to investigate claims that churches have violated the law by requiring consent from the IRS Commissioner for each investigation and notification to two committees in Congress before such investigations commence. The first requirement would slow down, if not functionally halt, the pursuit of 501(c)(3) violations, while the second would only further politicize these law-enforcement investigations.

Additionally, although the current law applies to all 501(c)(3) tax-exempt nonprofit organizations, Section 116 in the Financial Services and General Government appropriations bill would apply only to houses of worship. By giving houses of worship special treatment in the

enforcement of IRS restrictions on intervention in political campaigns, the amendment raises serious concerns under the Establishment Clause of the First Amendment to the U.S. Constitution and undermines religious freedom.<sup>1</sup>

Opposition to the repeal or weakening of the Johnson Amendment is overwhelming: 106 religious and denominational organizations,<sup>2</sup> more than 5,600 charitable nonprofit organizations,<sup>3</sup> more than 4,300 faith leaders,<sup>4</sup> and state charities officials<sup>5</sup> have all written to Congress to urge it to protect the Johnson Amendment.

We firmly urge you to oppose adding Section 116 or any other language that would weaken the law that prevents houses of worship and other charitable nonprofits from engaging in political endorsements to the FY2018 funding mechanism.

Sincerely,

Action on Smoking and Health  
The Afiya Center  
African American Ministers In Action  
African Methodist Episcopal Church  
African Methodist Episcopal Zion Church  
Agricultural-Natural Resources Trust  
Alliance for Strong Families and Communities  
Alliance of Baptists  
American-Arab Anti-Discrimination Committee  
American Association of University Women (AAUW)  
American Atheists  
American Baptist Churches USA  
American Baptist Home Mission Societies  
American Conference of Academic Deans  
American Conference of Cantors  
American Council on Education  
American Family Voices  
American Federation of State, County, and Municipal Employees (AFSCME)  
American Humanist Association  
American Jewish Committee (AJC)  
American Society of Association Executives  
Americans United for Separation of Church and State  
Anti-Defamation League  
The Arc of the United States  
The Association of Junior Leagues International, Inc.

---

<sup>1</sup> See *Texas Monthly v. Bullock*, 489 U.S. 1 (1989) (striking down sales-tax exemption directed exclusively to periodicals published or distributed by a religious faith).

<sup>2</sup> [Letter to Congress from 103 Religious and Denominational Organizations](#) (last updated Nov. 1, 2017).

<sup>3</sup> [Letter to Congress from Organizations in Support of Nonpartisanship](#) (last updated Sept. 5, 2017).

<sup>4</sup> [Letter to Congress from Faith Voices in Support of Keeping Houses of Worship Nonpartisan](#) (last updated Nov. 28, 2017).

<sup>5</sup> [Letter to Congress from the National Association of State Charities Officials](#) (August 23, 2017).

Association of Welcoming and Affirming Baptists (AWAB)  
The Atlantic Foundation  
Autism Society of America  
Baptist Center for Ethics  
Baptist Joint Committee for Religious Liberty  
Baptist Peace Fellowship of North America  
Baptist Women in Ministry  
Bend the Arc Jewish Action  
B'nai B'rith International  
BoardSource  
The Bright Lines Project  
Burlesque Hall of Fame  
Catholics for Choice  
Center for Biological Diversity  
Center for Effective Philanthropy  
Center for Faith and Giving  
Center for Inquiry  
CenterLink: The Community of LGBT Centers  
Center on Conscience & War  
Central Conference of American Rabbis  
Christian Board of Publication/Chalice Press  
Citizens for Responsibility and Ethics in Washington  
Congregation of Our Lady of Charity of the Good Shepherd, US Provinces  
Cooperative Baptist Fellowship  
Council for Global Equality  
Council on Foundations  
Democracy 21  
Disciples Center for Public Witness  
Disciples Justice Action Network  
The Episcopal Church  
End Citizens United  
Equal Partners in Faith  
Evangelical Lutheran Church in America  
Every Voice  
Forum for Youth Investment  
Freedom From Religion Foundation  
Friends Committee on National Legislation  
Friends of the Earth  
Friends of Tualatin River National Wildlife Refuge  
Girls Inc.  
Greenpeace USA  
Habitat for Humanity International  
Hadassah, The Women's Zionist Organization of America, Inc.  
The Henry Ford  
Hindu American Foundation  
Hindu Mandirs Executives' Conference  
Hip Hop Caucus

Homeowners Against Deficient Dwellings  
Hope Partnership for Missional Transformation  
Human Rights Campaign  
Impact Fund  
Independent Sector  
Interfaith Alliance  
Institute for Science and Human Values  
Islamic Networks Group  
Jewish Council for Public Affairs  
The Jewish Federations of North America  
JWI  
Keshet  
Land Trust Alliance  
Lymphoma Foundation of America  
Management Assistance Group  
Medical Students for Choice  
Men of Reform Judaism  
MENTOR: The National Mentoring Partnership  
Methodist Federation for Social Action  
Morino Institute  
Music Medicine Institute  
Muslim Public Affairs Council  
NARAL Pro-Choice America  
National Advocacy Center of the Sisters of the Good Shepherd  
National African American Clergy Network  
National Association of Charitable Gift Planners  
National Benevolent Association  
National Center for Lesbian Rights  
National Center for Transgender Equality  
National Committee for Responsive Philanthropy  
National Convocation of the Christian Church (Disciples of Christ)  
National Council of Churches  
National Council of Jewish Women  
National Council of Nonprofits  
National Employment Law Project  
National Human Services Assembly  
National LGBTQ Task Force Action Fund  
NETWORK Lobby for Catholic Social Justice  
Network of Jewish Human Service Agencies  
New Baptist Covenant  
New Ways Ministry  
Nonprofit Leadership Alliance  
North American Bramble Growers Research Foundation  
North Side Action & Resistance (Indivisible)  
Nursing Students for Sexual & Reproductive Health  
Partnership for America's Children  
Pension Fund of the Christian Church

People For the American Way  
Phillips Theological Seminary  
Presbyterian Church (U.S.A.)  
Public Citizen  
Rachel Carson Council  
The Reconstructionist Rabbinical Association  
Religious Institute  
Rootstrikers Project at Demand Progress  
Secular Coalition for America  
Senior Executives Association (SEA)  
Sexuality Information and Education Council of the U.S. (SIECUS)  
T'ruah: The Rabbinic Call for Human Rights  
The United Methodist Church - General Board of Church and Society  
Union for Reform Judaism  
Unitarian Universalist Association  
United Church of Christ, Justice & Witness Ministry  
United Philanthropy Forum  
U.S. PIRG  
Vibrant America, Inc.  
Voices for Progress  
Volunteers of America  
WasteWater Education  
Women of Reform Judaism  
Women's Alliance for Theology, Ethics, and Ritual (WATER)  
Youth Advocate Programs  
YWCA USA