

June 11, 2018

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 Frelinghuysen and Ranking Member Lowey:

The 145 undersigned organizations write to strongly oppose the language in Section 112 of the House 2019 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 112 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 112 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.¹

¹ 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).

Opposition to the repeal or weakening of the Johnson Amendment is overwhelming: 106 religious and denominational organizations,² more than 5,800 charitable nonprofit organizations,³ more than 4,500 faith leaders,⁴ and state charities officials⁵ have all written to Congress to urge it to protect the Johnson Amendment.

We firmly urge you to remove Section 112 because it would weaken the law that protects houses of worship and other charitable nonprofits.

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.
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

² [Letter to Congress from 106 Religious and Denominational Organizations](#) (last updated Nov. 13, 2017).

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

⁴ [Letter to Congress from Faith Voices in Support of Keeping Houses of Worship Nonpartisan](#) (last updated June 7, 2018).

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

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