



## **Johnson Amendment**

**Background:** The **Johnson Amendment**, a provision in the U.S. tax code, prohibits all 501(c)(3) nonprofit organizations from directly or indirectly participating or intervening in any political campaign on behalf of, or in opposition to, any candidate for electing public office. The provision was named after then Democratic Minority Leader Lyndon B. Johnson and was passed by Congress in 1954.

**Potential Changes:** With comprehensive tax legislation a priority for Congress, and President Trump publicly calling for a repeal of the Johnson Amendment, efforts to make changes to or repeal the Johnson Amendment have been proposed.

**MNN Position: The Massachusetts Nonprofit Network *strongly opposes efforts to politicize charitable nonprofits.*** Remaining nonpartisan—that is, not endorsing or contributing to candidates—enables organizations to address community challenges, and invites the problem-solving skills of all residents, without the distraction of party labels. MNN opposes a repeal or weakening of the Johnson Amendment because:

- Non-partisanship is vital to the work of nonprofits. Without the Johnson Amendment, individuals may shy away from certain nonprofit organizations in their community and thus be left without an important outlet for community engagement and involvement. In addition, affiliation with certain candidates or political parties could impact funding for nonprofit organizations.
- Without the Johnson Amendment’s protections, there would be immense pressure on nonprofits to raise money and contribute to political campaigns. Nonprofits would be pulled into the whirlpool of bundling, dark money, and super PACS, which to many represent the worst part of politics. The impact on the credibility of nonprofits would be devastating.
- With such division in our country, and partisan politics dominating national headlines, it is vital that nonprofit organizations continue to be a place where people of all beliefs and backgrounds work together to make our Commonwealth a better place for all Massachusetts families. In doing so, we can ensure that the integrity and nonpartisan credibility of the charitable nonprofit sector stay intact.
- Upholding the Johnson Amendment is supported nationally and is bipartisan. A new national poll conducted by Independent Sector found that 72% of American voters want to keep the Johnson Amendment intact. The results also showed strong bipartisan support for the current law, with 67% of Republican voters, 76% of Democratic voters, and 77% of independent voters expressing support for the current ban on partisan activities.