



December 5, 2017

The Honorable Richard E. Neal
United States House of Representatives
Room 341, Cannon House Office Building
Washington, DC 20515

Subject: *Conference Committee - Tax Cuts and Jobs Act*

Dear Representative Neal:

On behalf of the Massachusetts Nonprofit Network (MNN) we want to express our opposition to Section 5201 included in H.R.1, *the Tax Cuts and Jobs Act* and respectfully request that you work with your fellow conferees to ensure this dangerous provision is stricken from any bill which could emerge from the conference committee.

MNN is the Commonwealth's nonprofit association. We bring together nonprofits, funders, business leaders, and elected officials to strengthen nonprofits and raise the sector's voice on critical issues. We have over 800 member organizations, representing every region of the state. Our members come from all sub-sectors of the nonprofit world and are the cornerstones of communities throughout Massachusetts.

Both the House and Senate bills contain multiple provisions that would harm the ability of charitable nonprofits to advance our missions. The most damaging is Section 5201 of the House-passed bill as it would radically change the longstanding, vital protection in law for nonpartisanship of charitable, religious, and philanthropic organizations, known as the Johnson Amendment. Remaining nonpartisan – by not endorsing or contributing to candidates – enables nonprofits to put politics aside and collaborate on pressing social issues, all while enhancing the public's trust in the greater charitable community. MNN strongly opposes efforts to politicize charitable nonprofits. The work and effectiveness of nonprofits could be dramatically harmed if the Johnson Amendment is repealed. It is vital that the charitable sector 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.

Section 5201 of the House-passed tax bill is harmful and will politicize and weaken the charitable sector in fundamental and irreparable ways. In a time of division, the nonprofit sector is one of the few places where people can work together on our country's most important challenges. We need to strengthen, not weaken, nonprofits' ability to focus on their missions and build stronger communities that benefit us all.

**MNN Letter to Congressman Neal
December 5, 2017**

We respectfully request that you work with your fellow conferees to ensure that the harmful Johnson Amendment language is stripped from the final bill. Thank you for your continued support of the Massachusetts nonprofit sector.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Klocke". The signature is fluid and cursive, with the first name "Jim" being more prominent than the last name "Klocke".

Jim Klocke
Chief Executive Officer
Massachusetts Nonprofit Network