

Chairman Kevin Brady and Ranking Member Richard Neal

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House Committee on Ways and Means

Washington, D.C. 20515

tax.reform@mail.house.gov

Sent via: Mail and Email

November 30th, 2017

Chairman Kevin Brady and Ranking Member Richard Neal,

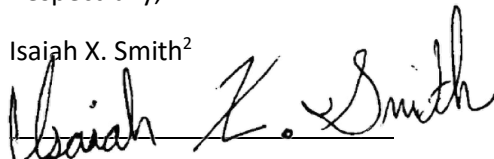
I am sending you this letter in opposition to any inclusion of any language in the tax reform package that would repeal or weaken a federal law that is known as the Johnson Amendment.¹ As you may already know, the "Johnson Amendment" protects the integrity and independence of tax-exempt organizations and public trust. Those include places of worship and further this federal law ensures that tax exempt organizations do not endorse or oppose political candidates. As a citizen of the United States, I support this existing federal law because I do not want charities or places of worship to be torn apart by partisan campaign politics or by them becoming unregulated super political action committees.

I hope that you understand that repealing or weakening the Johnson Amendment would permit political parties to use their candidates to put pressure on tax-exempt entities for endorsements and political campaigning. I believe that repealing or weakening the Johnson Amendment would alter the character of tax-exempt organizations. This in my opinion, would certainly divide congregations and communities, eroding public trust, and turning them into conduits for the flow of secret finances. For instance, typically all tax-exempt entities, such as 501(c)(3) organizations, typically have to file financial information with the Internal Revenue Service. Places of worship are exempt from this requirement. Repealing or weakening the Johnson Amendment would allow registered tax-exempt entities that are places of worship become unregulated super political action committees. This cannot be allowed to happen in the United States.

The Johnson Amendment has been in place for the last six decades. Places of worship and nonprofit organizations have maintained free speech rights for the last six decades as well. They are already allowed to speak out on any political and social issue that they see as important. They are simply not allowed to endorse or to oppose candidates and maintain their special tax-exempt status. The current Johnson Amendment does serve as a valuable safeguard in which protects nonprofit organizations, the political process of the United States and the public trust from things that we do not need in the United States. So, in conclusion, I am respectfully urging both of you to oppose any and all language in the tax reform legislation that aims or that would weaken the current "Johnson Amendment" federal law.

Respectfully,

Isaiah X. Smith²

A handwritten signature in black ink that reads "Isaiah X. Smith". The signature is written in a cursive style with a horizontal line underneath the name.

¹ The Johnson Amendment is a provision in the tax code of the United States that has prohibited all 501(c)(3) non-profit organizations from endorsing or opposing political candidates since the year of 1954.

² www.isaiahxsmith.com