

Nonprofits: Nonpartisan by Law, Fact, and Impact

For more than 70 years, federal law, known as the Johnson Amendment, has safeguarded the integrity of America's charitable nonprofits and religious organizations by keeping them nonpartisan. Today, some in Congress and the Trump Administration are pushing to weaken this critical protection. **The National Council of Nonprofits (NCN) urges Congress to protect nonprofit nonpartisanship and oppose efforts to undermine federal protections for nonprofits.**

Nonprofits are the backbone of our communities, filling gaps where government cannot fully meet local needs by delivering essential services to the American people, from feeding the hungry and supporting veterans to educating our youth and caring for the elderly. Nonprofits can effectively serve their communities because the public trusts these vital institutions to serve the public good, not partisan politics. Nonprofits must remain nonpartisan by law, fact, and impact.

What is Nonprofit Nonpartisanship?

The Johnson Amendment has protected charitable and religious nonprofits from partisan political activity for more than 70 years. Because of this protection, nonprofits are trusted, unifying spaces in their communities, free from partisan politics that would disrupt their core missions, donor confidence, and community impact. While nonprofit and faith leaders *can* and *should* speak out on moral, social, and public policy issues that impact their missions, federal law draws the line at endorsing or opposing candidates for office – a line that protects the independence of the pulpit, nonprofits, and the ballot box. This law ensures that 501(c)(3) organizations—including churches, food banks, and community nonprofits—can focus on their missions without political interference.

Weakening nonpartisan protections would erode trust in local charities, making people less likely to volunteer their time or donate resources, and it would risk politicizing one of the last remaining refuges from divisive partisanship. Without federal protections, politicians may try to pressure local charities to endorse their election campaigns, exert control over charities' missions and the services they provide, and allow donors to get tax breaks for campaign contributions. Efforts to weaken the Johnson Amendment are not about promoting free speech but rather altering campaign finance laws to benefit politicians at the expense of charities, houses of worship, and foundations.

Executive Threats

After federal court dismissed a lawsuit challenging nonprofit nonpartisanship, the Internal Revenue Service (IRS) [announced plans](#) to revise federal regulations and/or guidance to remove nonpartisan protections from houses of worship. If implemented, this would allow any church, synagogue, mosque, temple, and other house of worship to endorse candidates for public office without risking their tax-exempt status, creating a slippery slope to do the same for all nonprofits. Inviting organizations to engage in partisan politics would harm one of the most trusted sections of civil society and the foundation in many of our communities – nonpartisan houses of worship and charitable nonprofits.

Legislative Threats

The National Council of Nonprofits (NCN) opposes the Free Speech Fairness Act ([S.1205/H.R. 2501](#)) introduced by Sen. Lankford (R-OK) and Rep. Harris (R-NC). The bill, if enacted, would allow nonprofits to endorse candidates for public office without jeopardizing their tax-exempt status if such electioneering is “in the ordinary course of the organization’s regular and customary activities” and if the activities do not “incur more than de minimis incremental expenses.” NCN opposes allowing charitable nonprofits to engage in partisan activities, regardless of how or how much, as it would erode public trust in nonprofits and their ability to serve their communities.

Key Principles for Nonprofits:

- **Nonpartisan, Now and Always:** Nonprofit nonpartisanship ensures nonprofits remain free from partisan influence. Protecting this 70-year-old law safeguards nonprofits from partisan exploitation and using nonprofits for tax-deductible campaigning and fundraising. Weakening these protections would erode credibility and mission focus.
- **Clarifying the Role of Advocacy:** Nonprofits, including houses of worship, *can* and *should* engage in public policy advocacy related to their missions, not partisan election-related activities. Advocating for issues like healthcare, education, and social services is not the same as endorsing candidates for public office. Policy engagement is essential for nonprofits to address challenges and ensure their communities’ voices are heard in the legislative process.

Federal Court Maintains Landmark Law for Nonprofits

In March 2026, a federal court in Texas [dismissed](#) a proposed legal settlement that would have barred the Internal Revenue Service (IRS) from enforcing a federal law protecting nonprofits from partisan politics. While the settlement would have only applied to two churches, it threatened nonprofits nationwide. For now, the court has kept in place this key protection for nonprofits, however, the case is being appealed to the Fifth Circuit Court of Appeals. In the interim, the IRS announced plans to remove these protections administratively.