



---

**Working to end sexual violence in Maryland**

P.O. Box 8782  
Silver Spring, MD 20907  
Phone: 301-565-2277  
Fax: 301-565-3619

For more information contact:  
Lisae C. Jordan, Esquire  
443-995-5434  
www.mcasa.org

**Testimony Supporting House Bill 434**  
**Carrie Tirrell, Supervising Attorney, Sexual Assault Legal Institute**  
**Lisae C. Jordan, Executive Director & Counsel**  
March 27, 2024

The Maryland Coalition Against Sexual Assault (MCASA) is a non-profit membership organization that includes the State's seventeen rape crisis centers, law enforcement, mental health and health care providers, attorneys, educators, survivors of sexual violence and other concerned individuals. MCASA includes the Sexual Assault Legal Institute (SALI), a statewide legal services provider for survivors of sexual assault. MCASA represents the unified voice and combined energy of all of its members working to eliminate sexual violence. We urge the Education, Energy & the Environment Committee to report favorably on House Bill 434.

**House Bill 434 – Board of Elections Reporting – Exemption for 501(c)3 Non-Profits**

This bill exempts 501(c)(3) charities from the requirement to report on political contributions to the Board of Elections. These organizations are prohibited from ever making political contributions, so any report filed would be zero and the requirement creates unnecessary burdens on all involved.

The Board of Elections requires reporting of campaign contributions and previously required organizations to report if they both employed a lobbyist AND had cumulative contributions of \$500 or more. In 2022, [SB15/HB340](#) struck the requirement that the organization have cumulative contributions of \$500. As a result, many non-profit 501(c)(3) organizations that advocate in Annapolis suddenly had to report contributions of zero. Examples include the Maryland Coalition Against Sexual Assault and the Women's Law Center of Maryland.

The reports will always be zero, because 501(c)(3) organizations are prohibited by law from making contributions and, if they make contributions (or direct that they be made), they jeopardize their non-profit tax status.

Many non-profit colleagues were, and are, unaware of the change in the law and now face \$1000 penalties for failing to file zero reports. Additionally, filing any report with the Board of Elections is uncomfortable for a 501(c)(3) and raises concerns that the IRS may not understand why the organization has any interaction with the BOE. It creates a red flag for the IRS for no reason.

House Bill 434 corrects this apparently unintentional effect of the 2022 bill by exempting 501(c)(3)s from the filing requirement. It would not affect (c)(4)s or 527s or any other organizations. It also would not change the reporting requirements that individual lobbyists file reports on their personal contributions. If the Board of Elections (or anyone) suspected a bad actor, they could still track them down using the lobbyist filings, lists of board members on 990s, and other contribution records.

MCASA is grateful to the sponsor for introducing this bill and to the sponsor of the cross-file which remains in Rules, and for their work valuing non-profit organizations.

**The Maryland Coalition Against Sexual Assault urges the  
Education, Energy & the Environment Committee to  
report favorably on House Bill 434**