

SAMUEL I. "SANDY" ROSENBERG
Legislative District 41
Baltimore City

Health and Government Operations
Committee
Chair
Health Occupations and
Long-Term Care Subcommittee

House Chair
Joint Committee on Administrative,
Executive, and Legislative Review



THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

Respond to Office Indicated

□ *Annapolis Office*
The Maryland House of Delegates
6 Bladen Street, Room 365
Annapolis, Maryland 21401
410-841-3297 · 301-858-3297
800-492-7122 Ext. 3297
Samuel.Rosenberg@house.state.md.us

□ *District Office*
4811 Liberty Heights Avenue
Baltimore, Maryland 21207
410-664-2646

Testimony of Delegate Samuel I Rosenberg

Before the Economic Matters Committee

In Support of

House Bill 514

**Charitable Organizations - Charitable Donation and Tax-Exempt Status - Revocation
(Keeping Charities Nonpartisan Act of 2026)**

Chair Valderrama and Members of the Committee:

In 1954, U.S. Senator, Lyndon B. Johnson sponsored a bill to amend U.S. tax law codifying that 501(c)(3) nonprofit organizations **“may not participate in or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.”**

After over 70 years of the Johnson Amendment protecting charitable organizations, nonprofits, houses of worship, foundations, and the donating public, the Internal Revenue Service joined [a court filing in Texas](#) aimed to tear down the wall between church and state. If upheld, National Religious Broadcasters v. Bessent would allow houses of worship, but not secular nonprofits, to endorse or oppose political candidates.

This emergency bill is a priority for both the National Council of Nonprofits and Maryland Nonprofits and is co-sponsored by Senate President Ferguson and Senator Kagan in its cross-file. The goal of this bill is to maintain the same protections that federal law has provided for the past 72 years – and keep charities nonpartisan.

In a [public statement](#), Diane Yentel, President and CEO of the National Council on Nonprofits, outlined that “The vast majority of nonprofit, faith, philanthropic, and public service communities support the Johnson Amendment and oppose efforts to repeal it. More than 5,800 nonprofits in all 50 states have signed the Community Letter in Support of Nonpartisanship. Over 4,300 faith leaders, more than 100 denominations, and major religious organizations have signed public letters defending the law.”

For the past 7 decades, through the Johnson Amendment, charities have remained “safe havens” where people of varying political viewpoints can serve the community together. While partisanship is still prohibited today under Section 501(c)(3) of the law, President Trump [promised to destroy the Johnson Amendment](#), and legislation has been introduced in Congress to eliminate it ([H.R.2501](#) & [S.1205](#)). Critics of the Johnson Amendment argue they are supporting free speech; they are also supporting a massive flood of money into politics in which a public subsidy would be created for partisan political spending through tax deductible nonprofit contributions. 501(c)(3) nonprofits do not publicly disclose their donors and could become an enormous vehicle for anonymous political spending.

HB514-- “Keeping Charities Nonpartisan Act of 2026”-- would embed the precise language of the Johnson Amendment in Maryland’s tax statutes. Our Secretary of State and Attorney General would be authorized to enforce the law, subject to administrative hearings and appeals consistent with the Administrative Procedures Act. Violations could result in ‘cease and desist’ orders; imposition of civil penalties to levels under the charitable solicitations law; and possible revocation of tax exemptions.

This bill will **only** take effect if the Johnson Amendment could no longer be enforced or is rendered null and void in any manner at the federal level. This bill would allow Maryland to be a model for the rest of the country and allow charities to be protected from political pressure. For these reasons, **I urge the committee to report FAVORABLE on House bill 514.**

February 18th, 2026.