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THE SENATE OF MARYLAND ANNAPOLIS, MARYLAND 21401

SB4: Keeping Charities Nonpartisan **EMERGENCY BILL**

Senate Education, Energy, and the Environment Committee
Wednesday, February 11, 2026, 2:00 PM

In 1954, [U.S. tax law](#) was amended to codify that churches and other charities “**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.**” This language is known as the “Johnson Amendment,” because then-Senator Lyndon B. Johnson was its sponsor.

Last summer, the Internal Revenue Service joined [a court filing in Texas](#), attempting to smash the longstanding firewall between church and state. If upheld, the [Johnson Amendment](#) would no longer apply to houses of worship, and there would be scant legal justification to enforce it for other nonprofits. This federal action is [deeply worrisome to the nonprofit sector](#).

We rely on charitable organizations to fulfill their missions with integrity. Maryland has more than 41,000 nonprofits working in every county and community-- to protect battered women, shelter those without permanent housing, provide food to hungry families, preserve places with environmental and historical significance, and run job skills training programs-- to name a few.

This emergency bill is co-sponsored by Senate President Ferguson and is a priority for both the National Council of Nonprofits and Maryland Nonprofits. SB4 would maintain the same protections that federal law has provided for the past 72 years-- and keep charities nonpartisan.

Diane Yentel, President and CEO of the National Council of Nonprofits, said [in a public statement](#), “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.”

The Johnson Amendment guarantees the nonpartisan status of the nonprofit sector by:

- Allowing charities to remain “safe havens” where people with widely differing political viewpoints can come together to serve the community, staying focused on their mission;

- Assuring contributors that their charitable donations will not be diverted from their intended purposes; and
- Precluding nonprofits from becoming a new class of largely unregulated political fundraising vehicles.

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](#)).

SB4-- "Keeping Charities Nonpartisan Act of 2026"-- would embed the precise language of the Johnson Amendment in our 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.

Charities must be protected from political pressure. This bill would **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.

I urge a favorable report on SB4.