

Testimony of
Peter Kirchgraber, Senior Policy Analyst
National Council of Nonprofits
Keeping Charities Nonpartisan Act of 2026
Maryland Senate Committee on Education, Energy & the Environment
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Thank you for the opportunity to testify today on behalf of the National Council of Nonprofits in support of Maryland Senate Bill 4 (S.B. 4), the *Keeping Charities Nonpartisan Act of 2026*. The National Council of Nonprofits is the nation's largest network of nonprofit organizations, with a membership of more than 37,000 nonprofits across the country. NCN strongly supports S.B. 4 because, if enacted, it will help protect charitable nonprofits from partisan politics, ensuring they can continue to focus on the essential missions that serve people and communities across Maryland.

The public's trust in nonprofits is rooted in one simple principle: nonprofits exist to serve the public good, not partisan politics. Charitable nonprofits are among the few remaining trusted spaces where people come together across political, religious, and cultural divides to solve local problems.

Today, the Trump Administration and some in Congress are attempting to insert partisan politics into the charitable nonprofit sector. They want to eliminate a federal law that has protected nonprofits for more than 70 years – starting by removing this safeguard for houses of worship and religious organizations. Without this protection, however, politicians and donors may try to pressure nonprofits to endorse election campaigns and funnel tax-exempt charitable donations to campaign fundraisers.

Protection against partisanship is not about silencing voices. Nonprofit organizations *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 nonprofits and the ballot box.

Our message is clear: nonprofits must remain nonpartisan in law, purpose, and impact. Nonprofits should *never* be pressured by partisan interests to endorse candidates and make campaign donations before they can serve their community. Removing protections against partisan politics could damage the integrity and effectiveness of the sector and elections.

S.B. 4 is a common-sense solution to help protect Maryland's nonprofits and the communities they serve.

About the Johnson Amendment

For more than 70 years, federal law has ensured that nonprofits remain above the political fray, staying nonpartisan in law, fact, and purpose. Current federal law is clear, well understood, and easily followed. Section 501(c)(3) of the Internal Revenue Code explicitly provides that in exchange for tax-exempt status, a nonprofit, foundation, or religious organization 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 provision is known as the Johnson Amendment.

Currently, however, nonprofit nonpartisanship is under threat at the federal level. The IRS, for example, is currently seeking court approval of a proposed legal settlement agreement that would declare the Johnson Amendment unconstitutional – and therefore unenforceable. While the settlement only applies to the parties in the lawsuit, it could open the door for other charitable nonprofits to demand similar treatment from the IRS. Likewise, some in Congress and President Trump have also called for eliminating or weakening the Johnson Amendment.

Nonprofits need broad public support and bipartisan cooperation to fulfill their missions, and if charitable nonprofits are drawn into partisan battles, it risks dividing who they serve and undermining what makes them effective.

Without protections against partisanship, we risk:

- **Dividing and weakening our communities, rather than bringing people together to solve local problems.** Charitable nonprofits are among the few remaining trusted spaces where people come together across differences – including political differences. These vital institutions may face new divisions among their community, staff, donors, board members, and the public, undermining the community fabric and bonds that make nonprofits successful.
- **Threatening the independence of nonprofits, undermining public trust.** Charitable nonprofits would be subjected to immense pressure from politicians and donors to endorse candidates or make campaign donations, turning these organizations into a partisan political battleground. This political influence could force them to change who and how they serve

their communities. In turn, the public would lose trust in these critical institutions, seeing them as merely partisan and no longer operating for the public good.

- **Giving tax breaks to wealthy donors for campaign contributions, funneling dark money into elections at the expense of taxpayers** who may disagree with the candidates being supported. By going through charitable nonprofits, political operatives would get tax write-offs for campaign donations. They might set up sham nonprofits for the sole purpose of raising anonymous campaign donations, while giving substantial tax breaks to their donors. This fuels more dark money in our elections, undermining trust in our democracy.
- **Distracting nonprofits from their missions.** They may become too focused on partisan issues, spending their time and resources to support or oppose candidates for elected office, rather than providing essential services to their communities.

The Keeping Charities Nonpartisan Act

The *Keeping Charities Nonpartisan Act*, if enacted, would safeguard Maryland's charitable nonprofits and protect their nonpartisan character, even if federal authorities decline to enforce the Johnson Amendment or otherwise undermine its effectiveness. The bill protects nonprofits from becoming partisan political tools. It prevents political operatives from channeling campaign donations to their preferred candidates while receiving generous tax breaks. Importantly, S.B. 4 ensures nonprofits have the freedom from partisanship to focus on their mission – whether that's recovering from disasters, feeding and housing people, teaching children to read, providing sports and recreation programs, caring for the sick and aging, or aiding veterans.

This bill keeps the focus of nonprofit work where it belongs: on the day-to-day mission of service to our communities. It preserves a civic space where people of good will can come together – regardless of political differences – to solve shared problems and improve lives in our communities.

There is broad support for maintaining nonprofit nonpartisanship. That support extends to the faith community, the vast majority of which would like to keep partisan politics out of their organizations. During previous legislative attempts to weaken the Johnson Amendment, more than 4,300 faith leadersⁱ and more than 100 denominations and major religious organizationsⁱⁱ signed letters urging the protection of nonprofit nonpartisanship.

Conclusion

NCN encourages the Maryland legislature to enact S.B. 4 to uphold nonprofit nonpartisanship, protect the integrity and independence of the nonprofit sector, and ensure public trust in our community institutions.

ⁱ Faith Voices Letter to Congress In Support of Keeping Houses of Worship Nonpartisan, Aug. 16, 2017, https://static1.squarespace.com/static/590789143e00be8692d38a5c/t/59935d5edb29d634de186d30/1502829921769/FinalLetter_HOUSE_header.PDF

ⁱⁱ Letter to Congress from Faith Groups Opposing Politicization of Houses of Worship, Apr. 4, 2017, <https://bjconline.org/wp-content/uploads/2017/04/Letter-from-faith-groups-opposing-politicization-of-houses-of-worship.pdf>