



TESTIMONY TO THE SENATE ENERGY, EDUCATION, AND THE ENVIRONMENT COMMITTEE

**SB 4 Charitable Organizations - Charitable Donation and Tax-Exempt Status - Revocation
(Keeping Charities Nonpartisan Act of 2026)**

POSITION: Support

BY: Linda Kohn President

Date: February 11, 2026

Nonpartisanship is a cornerstone principle that has strengthened the public's trust in the League of Women Voters as an organization known for accurate information about elections and non-biased information about candidates. We are proud to be nonpartisan, neither supporting nor opposing candidates or political parties at any level of government but always working on vital issues of concern to our members and the public.

A law signed by President Eisenhower (sometimes called the "Johnson Amendment") has protected charitable nonprofits, houses of worship and private foundations from the toxic divisiveness of partisan politics by giving them tax-exempt status in exchange for agreeing to never endorse any candidate or political party. The Johnson Amendment protects the right of these organizations to speak out about public policy and social issues while at the same time, ensuring they are not pressured by political candidates and campaigns to take a side in divisive partisan elections.

Efforts at the have been made to repeal or weaken the Johnson Amendment by Executive Order, stand-alone legislation, law suits and attachment to must-pass legislation such as appropriations bills. SB 4, like many other bills before you this session, seeks to protect Marylanders from harmful policies enacted by the federal government. As long current IRS rules and regulations regarding political participation by 501(c)(3) organizations are in place, none of the provisions for enforcement in this bill will be enacted.

This legislation will prevent charitable organizations from being wooed and pressured with financial donations in return for endorsements. The money that could flow into 501(c)(3) organizations could exceed the amount that poured into political campaigns following the Citizens United decision because the donations to non-profit organizations for disguised political activities would be tax-deductible and no longer disclosed to the public.

We urge a favorable report on SB 4.