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January ?? 2026

SB 0004- FWA

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

Dear Chair Brian J. Feldman, Vice-Chair Cheryl C. Kagan, and Members of the
Education, Energy, and the Environment Committee,

For years various religious groups, such as the Alliance Defending Freedom and the Family Research Foundation, have lobbied lawmakers to allow religious non-profits to be exempt from the non-partisan restriction on activities funded by tax deductible donations. They claim that religious non-profits are uniquely entitled to the privilege of receiving tax free donations while also engaging in unrestricted partisan campaigning. They assert that the Johnson Amendment, a provision in the U.S. tax code since 1954, that prohibits all 501(c)(3) non-profit organizations from endorsing or opposing political candidates, violates their right to free speech. The U.S. Supreme Court has multiple new Justices who have indicated they consider the existing EC precedents to have been wrongly decided and they have acted multiple times accordingly when presented with the opportunity, for example by overturning the Lemon test. In a July 7, 2025 court filing, the IRS agreed to carve out a significant new de jure exception to the Johnson Amendment, saying churches are allowed to endorse political candidates in their "usual channels of communication" with no tax-related consequences.

Partisan political activity should not be financed with tax deducted donations. Partisanship is too often accompanied by an insistence that everyone express only the allegedly exclusively morally acceptable views consistent with the adopted partisan perspective to avoid being ostracized and vilified. A censorious intolerance has increasingly overtaken and damaged our institutions that claim to have agendas that are distinct from, and thus conflict with, enforcing a narrow partisan orthodoxy. Secular Maryland favors the non-partisan restriction as it was originally specified without exceptions during religious services. Nevertheless, as long as religious non-profits can endorse political candidates in their "usual channels of communications" than a

corresponding exemption should be applied to non-religious non-profits under the law. Since it appears to no longer be possible to fully implement this non-partisan restriction on religious institutions, the enforcement of this restriction should accordingly be loosened on non-religious institutions that match the recent loosening of this restriction on religious non-profits.

Respectfully,
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