

# **SB 0004 Charitable Organizations - Charitable Dona**

Uploaded by: Catherine OMalley

Position: FAV

BILL NO: Senate Bill 0004  
TITLE: Charitable Organizations – Charitable Donation and Tax-Exempt Status –  
Revocation (Keeping Charities Nonpartisan Act of 2026)  
COMMITTEE: Education, Energy, and the Environment/Budget and Taxation  
HEARING DATE: February 11, 2026  
POSITION: **SUPPORT**

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The Women's Law Center of Maryland is a nonprofit legal organization dedicated to protecting the physical safety, economic security, and civil rights of women and their families across Maryland. In furtherance of that mission, WLC supports SB 4, which would prohibit charitable organizations from participating in or intervening in a political campaign on behalf of, or in opposition to, a candidate for public office.

Charitable organizations receive tax-exempt status and public trust because they are intended to serve the common good—not to influence electoral outcomes. Allowing charities to engage in candidate campaigns risks politicizing essential services, undermining public confidence, and effectively using publicly subsidized resources to influence elections.

Maintaining a clear boundary between charitable work and partisan politics protects the integrity of both our democratic system and the nonprofit sector. Charitable organizations serve diverse communities with differing political beliefs and must remain accessible and credible to all. Importantly, this prohibition does not silence nonprofit voices; charities may continue to engage in nonpartisan education, issue advocacy, and civic engagement. Rather, it ensures that charitable organizations remain focused on their missions and that elections are decided by voters—not by publicly subsidized institutions.

For these reasons, the Women's Law Center of Maryland supports SB 4 and urges the Committee to issue a favorable report to preserve the integrity of charitable organizations and protect public trust in both our nonprofit sector and democratic process.

*The Women's Law Center of Maryland is a non-profit legal services organization whose mission is to ensure the physical safety, economic security, and bodily autonomy of women in Maryland. Our mission is advanced through direct legal services, information and referral hotlines, and statewide advocacy.*

# **Maryland General Assembly - Johnson Amendment.pdf**

Uploaded by: Craig Rice

Position: FAV



February 9, 2026

To the Maryland General Assembly,

On behalf of Manna Food Center, we strongly advocate for the adoption of bill SB4 sponsored by Senators Ferguson and Kagan, and voice our opposition to any proposals that would politicize the charitable nonprofit and philanthropic community by repealing or weakening current federal tax law protections that prohibit 501(c)(3) organizations from endorsing, opposing, or contributing to political candidates.

Manna Food Center has served residents in Montgomery County, Maryland, since its humble beginnings in a vacant elementary school in 1983, serving just a few hundred recipients with a single pledge of \$3,100, and a donation of 16,000 pounds of food. In 2025, 42 years later, Manna distributed **3.14 million pounds of food**, infused **\$356,450** into the local economy, and utilized our novel Farm to Food Bank program to purchase **224,644 pounds of food** from **33** farms and farmers markets for distribution to **70 beneficiary organizations**. Our robust network of connections to American farmers, charitable nonprofits, foundations, religious organizations, and people-driven local initiatives is dependent on a **foundational nonpartisan commitment** to eradicating hunger in our communities.

Public trust in this network of food system organizations has allowed us to jointly meet growing food insecurity in our region. However, if even just a few charitable non-profits, foundations, or religious organizations in our network were to begin engaging in political campaigns on behalf of, or in opposition to, any candidates for public office, this critical network could rapidly deteriorate. The resulting polarization's worst impacts would include an unprecedented number of working families unable to access food assistance during a time of rising grocery prices, alongside a significant reduction of dollars infused into the local economy through charitable work. Moreover, nonpartisan credibility is critical to the ability of 501(c)(3) organizations to work with elected officials of all parties at the local, state, and federal levels to address community needs.

Charitable nonprofits like ourselves are free to speak on important matters of the day and advocate on public policy issues and legislation. At Manna Food Center, remaining nonpartisan ensures that we can maintain our advocacy efforts while simultaneously stewarding keystone spaces where all members of our community can voice their opinions, freely exchange ideas, and uplift our community through dialogue and collaboration.

**We are profoundly concerned that weakening the Johnson Amendment will dismantle local food system economies, resulting in real consequences for the millions of children, parents, older adults, veterans, people with disabilities, and all those who depend on strong, nonpartisan civil society networks to make this country a great nation. The Johnson Amendment plays a critical role in ensuring that Americans can live strong, healthy lives, while utilizing nonpartisan charitable networks and spaces for the free exchange of ideas in order to make profound contributions to our society at local, state, and national levels.**



**We urge the Maryland General Assembly to pass SB4 to protect charitable nonprofits, foundations, religious organizations, and our intertwined nonpartisan networks, for the health and wellbeing of all Maryland residents.**

Sincerely,  
Manna Food Center

Craig L. Rice, CEO  
240.268.2524  
[craig@mannafood.org](mailto:craig@mannafood.org)

# **SGAP LEADERS Letter in Favor - SB4.pdf**

Uploaded by: Diana Levit

Position: FAV



February 9, 2026

The Honorable Cheryl Kagan  
2 West Miller Senate Office Building  
11 Bladen St., Annapolis, MD 21401

**RE: Keeping Charities Nonpartisan (SB4/HB514) - SUPPORT**

Dear Senator Kagan,

On behalf of The Student Global Ambassador Program (SGAP Leaders), I am writing to express our strong support for SB4/HB514, the *Keeping Charities Nonpartisan Act of 2026*.

SGAP Leaders is a nonprofit organization dedicated to empowering our youth through our leadership development and community-focused programming. The effectiveness of our work relies on public trust—particularly that of our students, parents, and educators—that our programs are grounded in education and service, and not in partisan advocacy. SB4/HB514 reinforces the longstanding principle that charities remain focused on their missions, free from political pressure or influence that could undermine public confidence in their work.

This bill appropriately affirms and clarifies the nonpartisan role of charitable organizations. By maintaining a firm boundary between charitable activity and partisan political engagement, the bill helps ensure that these organizations can continue serving diverse communities and fully focus on their charitable missions.

For organizations like ours that engage students in civic engagement and leadership development, nonpartisanship is especially essential. This legislation supports an environment where young people can learn about civic responsibility and public service without political pressure or confusion about the role of charitable and nonprofit institutions.

SB4/HB514 provides an important safeguard for Maryland's nonprofit and charitable sectors. We appreciate your leadership and respectfully urge continued support for the passage of this legislation.

Sincerely,

***Michele Joseph***

Michele Joseph  
Executive Director  
Student Global Ambassador Program  
SGAP Leaders

# **BlackRock\_SB4 Testimony.pdf**

Uploaded by: Katie Hecklinger

Position: FAV



**BLACKROCK CENTER FOR THE ARTS**  
*Come together here.*

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February 6, 2026

Good afternoon Chair and members of the Committees,

My name is Katie Hecklinger. I am a lifelong Montgomery County resident, a Germantown neighbor, and the Chief Executive Officer of BlackRock Center for the Arts, a 501(c)(3) nonprofit organization serving thousands of Maryland residents each year through performances, exhibitions, arts education, and community-based programming.

I am submitting testimony in support of Senate Bill 4, which would prohibit charitable organizations from participating in or intervening in partisan political campaigns and establish a state safeguard should federal protections be weakened or eliminated.

The Trump Administration is attempting to weaken or eliminate the federal Johnson Amendment, a policy that for more than seven decades has protected 501(c)(3) nonprofits from being pulled into partisan candidate politics. Named for then-Senator Lyndon B. Johnson, this amendment created a clear firewall that shields charities from pressure to engage in divisive politics or serve as vehicles for political influence. I support SB 4 because it preserves that essential nonpartisan guardrail here in Maryland if federal protections are rolled back—ensuring charitable organizations remain trusted, community-centered, and focused on mission rather than campaigns.

At BlackRock Center for the Arts, our work depends on public trust. We serve a politically diverse community and intentionally create space for people to gather across differences. That work is only possible when our audiences, donors, educators, and partners are confident that charitable resources are not being used to advance or oppose political candidates. SB 4 reinforces that trust by maintaining the longstanding separation between charitable activity and partisan politics. From BlackRock’s perspective, we support the goal of keeping charities nonpartisan, while also being clear-eyed about how this legislation affects community-based organizations in practice.

For an arts center like BlackRock—one that operates a public facility, hosts hundreds of community events, and serves families, students, and seniors—the consequences outlined in this bill are significant. The loss of property or sales tax exemptions is not a technical penalty; it directly affects our ability to keep doors open, keep programs affordable, and continue serving the community. When the stakes are this high, enforcement must be carefully calibrated and proportional.



# BLACKROCK CENTER FOR THE ARTS

*Come together here.*

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Nonprofits like BlackRock Center for the Arts operate within complex ecosystems. We host outside groups, collaborate with artists and educators, and rely on volunteers and partners. It is essential to distinguish between intentional, authorized partisan activity and situations where something occurs without authorization and is promptly corrected. Without that distinction, well-intentioned organizations may pull back from community engagement altogether.

At the end of the day, BlackRock's work—and the work of nonprofits across Maryland—is about bringing people together across differences. We want to preserve public trust, protect the nonprofit sector, and ensure that legislation meant to safeguard integrity does not unintentionally weaken the very institutions that hold our communities together.

A handwritten signature in black ink that reads "Katie Hecklinger". The signature is fluid and cursive.

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Katie Hecklinger  
Chief Executive Officer  
BlackRock Center for the Arts

**SB0004 Johnson Amendment 2026.pdf**

Uploaded by: Ken Phelps Jr

Position: FAV



TESTIMONY - FAVORABLE

**SB 004 Charitable Organizations - Charitable Donation and  
Tax-Exempt Status - Revocation (Keeping Charities  
Nonpartisan Act of 2026)**

TO: Honorable Senator Brian J. Feldman, Chair, Senator Cheryl C. Kagan,  
Vice Chair, and Members of the Education, Energy, and the Environment  
Committee

FROM: The Rev. Linda K. Boyd, member of the Maryland Episcopal Public  
Policy Network (MEPPN)

DATE: February 11, 2026

The Maryland Episcopal Public Policy Network offers favorable testimony in support of SB004. Our congregations serve people throughout Maryland.

If federal enforcement of the Johnson Amendment regarding the use of political speech by a nonprofit is weakened or eliminated, nonprofits could be pushed into political terrain they were never designed to occupy. Charitable organizations could become attractive targets for political operatives seeking platforms, influence, or legitimacy. The very institutions people turn to in moments of vulnerability could be pulled into partisan conflict.

SB004 ensures that if federal protections are rolled back, Maryland charities and religious organizations will still be governed by the same nonpartisan standards that have guided them for decades. The bill does not create new restrictions on charities or churches; it simply preserves existing ones. This bill incorporates the long-standing federal language and its well-established interpretation into Maryland law. Most important, this would only take effect if federal action renders the Johnson Amendment unenforceable. In other words, this is a contingency plan, not an expansion of government authority. We do not believe that partisan politics should be part of a faith institution's mission or purpose. For these reasons, the Maryland Episcopal Public Policy Network urges this committee to issue a favorable report on SB004.

*The Maryland Episcopal Public Policy Network (MEPPN) is a ministry of The Episcopal Diocese of Maryland, The Episcopal Diocese of Washington, and The Delaware-Maryland Synod ELCA*

**SB 4 - MNADV - FAV.pdf**

Uploaded by: Laure Ruth

Position: FAV



**BILL NO:** Senate Bill 4  
**TITLE:** **Charitable Organizations - Charitable Donation and Tax-Exempt Status - Revocation (Keeping Charities Nonpartisan Act of 2026)**  
**COMMITTEE:** Education, Energy, and the Environment  
**HEARING DATE:** February 11, 2026  
**POSITION:** FAVORABLE

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The Maryland Network Against Domestic Violence (MNADV) is the state domestic violence coalition that works to lead diverse community partners toward the common purpose of reducing the occurrence and impact of intimate partner violence. **MNADV urges a favorable report for Senate Bill 4.**

Senate Bill 4 is designed to preserve the integrity of the nonprofit sector by codifying nonpartisanship into state law. For organizations like those in Maryland that rely on public trust, this bill acts as a protective shield against the increasing polarization of political life. When charities are seen as nonpartisan, they maintain a higher level of credibility across the political spectrum. Society benefits when there are neutral spaces where people of different political beliefs can work together for a common cause. MNADV enjoys support in this body on a bipartisan basis, and we want to keep it that way for domestic violence programs and survivors in the state.

Senate Bill 4 would ensure that Maryland nonprofits remain eligible for state and local tax exemptions (income, sales, and property tax). By explicitly prohibiting intervention in political campaigns, it helps organizations avoid the risk of losing these critical financial benefits.

In addition, it would insulate charities from being pressured by donors or political actors to take sides in elections. This allows nonprofits to focus entirely on their core missions—whether that is feeding the hungry, providing legal aid, assisting domestic violence and sexual assault survivors to achieve safety, or supporting education—without being treated as political tools. By preventing organizations from using tax-deductible donations for political campaigning, the bill ensures that charitable funds are used for the public good rather than influencing who wins or loses an election.

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For further information contact Laure Ruth ■ Public Policy Director ■ 301-852-3930 ■ [lruth@mnadv.org](mailto:lruth@mnadv.org)

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Importantly, SB 4 serves as a backstop. If federal laws like the Johnson Amendment (which prohibits 501(c)(3)s from political campaigning) are ever weakened or repealed, SB 4 would ensure those same protections remain in place at the state level for Maryland organizations.

Finally, SB 4 empowers the Secretary of State and the Attorney General to investigate violations and assess civil penalties (up to \$5,000 per violation). This creates a clear framework for accountability, ensuring that donors know their money is going toward mission-driven work rather than campaign ads.

For all of the above reasons, **MNADV urges this committee to issue a favorable vote on Senate Bill 4.**

# Testimony in Favor of SB 4.pdf

Uploaded by: Megan O'Brien

Position: FAV

## Testimony in Support of Senate Bill 4 – Keeping Charities Nonpartisan Act of 2026

Before the Senate Committee on Education, Energy and the Environment

Chair Feldman, Vice Chair Kagan, and members of the Committee:

Thank you for the opportunity to provide testimony in support of Senate Bill 4. My name is Ann Mazur, CEO of EveryMind, a nonprofit organization that has served Maryland communities for nearly 70 years by providing prevention, early intervention, and mental health services across the continuum of care. I thank Senate President Ferguson and Senator Kagan for introducing this important piece of legislation.

EveryMind strongly supports Senate Bill 4 because it reinforces a foundational principle of the nonprofit sector: charitable organizations must remain nonpartisan to maintain public trust, serve communities equitably, and ensure that charitable resources are used solely for mission-driven purposes rather than political activity.

For decades, the Johnson Amendment has helped maintain a clear boundary between charitable work and partisan political engagement. This boundary protects donors, clients, and the broader public by ensuring that tax-exempt organizations focus on delivering services, advancing education, and strengthening communities, not endorsing or opposing political candidates. Senate Bill 4 prudently inserts the language and long-standing IRS interpretation of the Johnson Amendment into Maryland law, ensuring continuity and clarity should federal enforcement ever be weakened or eliminated.

Maintaining this standard at the state level is important for several reasons:

- **Preserving public trust:** Communities rely on nonprofits to provide services without political bias. Clear nonpartisan requirements ensure that individuals seeking help, especially in sensitive areas such as mental health, can do so knowing services are delivered without political influence.
- **Protecting charitable resources:** Tax-exempt status is granted to organizations so they can advance public good. Safeguards that prevent diversion of charitable funds toward partisan purposes ensure those resources remain dedicated to community needs.
- **Ensuring sector stability:** Establishing consistent expectations in state law provides clarity for nonprofit organizations and reinforces ethical standards across Maryland's charitable sector.

Senate Bill 4 does not create new partisan restrictions; rather, it ensures that Maryland has a mechanism to uphold long-standing nonprofit norms if federal protections change. By authorizing appropriate enforcement actions only under those circumstances, the bill provides a careful, contingent safeguard that supports the integrity of the charitable sector while maintaining fairness and accountability.

For organizations like EveryMind, and for the thousands of nonprofits serving Maryland residents every day, remaining clearly nonpartisan is essential to fulfilling our missions and

maintaining the confidence of the communities we serve. Senate Bill 4 helps ensure that this principle continues to guide the charitable sector regardless of potential federal changes.

For these reasons, EveryMind respectfully urges a favorable report on Senate Bill 4.

Thank you for your consideration.

## **2-11-26 SB 4 Charitable Organizations - Charitable**

Uploaded by: Nancy Soreng

Position: FAV



**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.

# Written Testimony in Support of SB 4.pdf

Uploaded by: Olusina Adebayo

Position: FAV



# Rainbow Place Shelter

## Written Testimony in Support of SB 4

*Keeping Charities Nonpartisan Act of 2026*

*Maryland General Assembly: 2026 Regular Session*

Position: SUPPORT

Submitted by: Olusina Adebayo, Executive Director, Rainbow Place Shelter

Organization: Rainbow Place Shelter, Montgomery County, Maryland

Thank you for the opportunity to submit written testimony in support of SB 4, the Keeping Charities Nonpartisan Act of 2026.

Rainbow Place Shelter is a nonprofit organization serving women and young adults experiencing homelessness in Montgomery County. Our work depends on public trust, donor confidence, and strong partnerships across government, faith communities, and the private sector. Maintaining the nonpartisan integrity of charitable organizations is essential to sustaining that trust and ensuring nonprofits remain focused on service delivery rather than political activity.

SB 4 reinforces an important principle: that charitable organizations receiving tax-exempt status and public support should remain nonpartisan and refrain from political campaign intervention. Clear guardrails around political activity help protect the credibility of the nonprofit sector and ensure that charitable resources are used to advance mission-driven work, not electoral outcomes.

From the perspective of frontline service providers, clarity and accountability in this area are beneficial. Nonprofits often operate in complex policy environments, and well-defined standards help organizations understand their responsibilities while preserving public confidence. By affirming nonpartisanship at the state

level, this bill strengthens transparency and reinforces ethical stewardship across Maryland's charitable community.

Importantly, SB 4 does not prevent nonprofits from engaging in nonpartisan education, advocacy, or policy discussions that relate directly to their missions. For organizations like Rainbow Place Shelter, the ability to educate policymakers and the public about homelessness, mental health, and housing stability remains critical. This bill appropriately distinguishes between prohibited political campaign activity and permissible mission-based engagement.

For these reasons, Rainbow Place Shelter supports SB 4 and its intent to uphold the integrity, neutrality, and public trust of Maryland's charitable organizations. We appreciate the General Assembly's commitment to strengthening accountability while preserving the vital role nonprofits play in addressing community needs.

Thank you for your consideration and for your continued support of Maryland's nonprofit sector.

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**rainbowplace.org**

**MD SB 4 Testimony - as approved - letterhead 02-02**

Uploaded by: Peter Kirchgraber

Position: FAV

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  
February 11, 2026

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 leaders<sup>i</sup> and more than 100 denominations and major religious organizations<sup>ii</sup> 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.

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<sup>i</sup> 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](https://static1.squarespace.com/static/590789143e00be8692d38a5c/t/59935d5edb29d634de186d30/1502829921769/FinalLetter_HOUSE_header.PDF)

<sup>ii</sup> 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>

# **Testimony in favor of SB4 Reach 2026.pdf**

Uploaded by: Sarah Basehart

Position: FAV



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[www.cmrocks.org](http://www.cmrocks.org)

Testimony in favor of SB4

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

Senate Education, Energy, and the Environment Committee  
February 11, 2026

My name is Sarah Basehart, and I am the Executive Director of Community Reach of Montgomery County, our mission is to empower those who are underserved in Montgomery County by addressing their essential needs to enhance the overall well-being of our community. Thank you for the opportunity to submit testimony in support of Senate Bill 4, the *Keeping Charities Nonpartisan Act of 2026*.

Community Reach of Montgomery County works every day to provide safety net services to the residents of Montgomery County. We depend on public trust, volunteer engagement, and charitable donations to fulfill our mission. People make donations to us because they believe in the integrity of our work and they expect us to remain nonpartisan. This is not a new standard—501(c)(3) organizations have been prohibited from participating in political campaign activity for decades. Donors trust that their contributions will be used for community benefit, not political agendas.

Additionally, we always want the people we serve, our staff and volunteers to know that we operate in alignment with our mission and without partisan influence. As a mission-driven organization, credibility is our backbone. We depend on the confidence of the people we serve, the partners we collaborate with, and the donors who support our work.

SB 4 helps ensure that charitable status continues to mean something, and that Maryland nonprofits remain focused on service, not political campaigns.

For these reasons, on behalf of Community Reach of Montgomery County, I respectfully urge a favorable report on Senate Bill 4.

# **Sen. Kagan SB4 Testimony\_ Nonprofit Nonpartisanship**

Uploaded by: Sen. Cheryl Kagan

Position: FAV

CHERYL C. KAGAN  
Legislative District 17  
Montgomery County

Vice Chair  
Education, Energy, and  
the Environment Committee

Joint Audit and Evaluation Committee

Joint Committee on Federal Relations



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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.

# **SB 4\_MANO\_FAV.pdf**

Uploaded by: Therese Hessler

Position: FAV

**Testimony on Senate Bill 4**  
**Charitable Organizations - Charitable Donation and Tax-Exempt Status - Revocation**  
**(Keeping Charities Nonpartisan Act of 2026)**  
**Senate Education, Energy, and the Environment Committee**  
**February 11, 2026**

**Position: Favorable**

Maryland Nonprofits is a statewide association of almost 2000 nonprofit organizations and institutions. We urge you to support the “Keeping Charities Nonpartisan Act of 2026”.

For more than 70 years, federal law has drawn a clear and intentional line between charitable work and political campaigning. In 1954, Congress clarified that charities and houses of worship may not participate in or intervene in political campaigns for or against candidates for public office. This provision, known as the “Johnson Amendment” has protected the non-partisan credibility of the charitable sector for 70 years, by:

- allowing charities to remain “safe havens” where people with widely differing political viewpoints can come together to serve common community and public interests;
- preventing political divisiveness permeating our society from distracting charities and their governing bodies from their intended services and missions;
- assuring contributors can trust that charitable donations will not be diverted from their intended purposes; and
- precluding charities, including churches, from becoming a new class of largely unregulated political fundraising vehicles.

While this prohibition in Section 501(C)(3) is still the law:

- legislation now pending in Congress would erode all of these protections by establishing a vaguely limited standard for electoral intervention by 501(C)(3) organizations ([H.R.2501](#) & [S.1205](#));
- in litigation pending in the U.S. District Court in Texas, [the IRS has reversed 70 years of enforcement](#) and proposed allowing an exception for churches under poorly defined circumstances; and
- the President [promised during his first term to destroy](#) the Johnson Amendment.

If federal enforcement of this rule is weakened or eliminated, nonprofits could be pushed into political terrain they were never designed to occupy. Charitable organizations could become attractive targets for political operatives seeking platforms, influence, or legitimacy. Board seats could be politicized. Charity-hosted events could morph into campaign stops. And the very institutions people turn to in moments of vulnerability could be pulled into partisan conflict.

Senate Bill 4 a measured, thoughtful response to that risk. SB4 ensures that if federal protections are rolled back, Maryland charities and religious organizations will still be governed by the same nonpartisan standards that have guided them for decades. The bill does not create new restrictions on charities or churches – it simply preserves existing ones.

Specifically, SB4 incorporates the long-standing federal language and its well-established interpretation into Maryland law. They authorize state officials to intervene only if an organization violates those rules—and even then, enforcement is not automatic or punitive by default. The law allows for mediation and the opportunity to cure violations that were unauthorized or inadvertent.

Importantly, this would only take effect if federal action renders the Johnson Amendment unenforceable. In other words, this is a contingency plan, not an expansion of government authority.

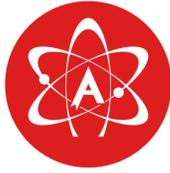
**At its core, Senate Bill 4 is about protecting the charitable sector from becoming collateral damage in political battles.**

**We ask that give Senate Bill 4 a favorable report.**

# **MD SB4 - Senate Education, Energy, and the Environ**

Uploaded by: Victoria Anderson

Position: FAV



# AMERICAN ATHEISTS

February 11, 2026

The Honorable Sen. Brian J. Feldman  
Chair, Senate Education, Energy, and the Environment Committee  
6 Bladen Street  
Annapolis, Maryland 21404

**Re: SUPPORT SB 4, Protecting the Democratic Process**

Dear Chairperson Feldman and Members of the Senate Education, Energy, and the Environment Committee:

American Atheists, on behalf of its more than 1,500 constituents in Maryland, thanks you for holding a hearing on SB 4, a proposal to enact Maryland's version of the Johnson Amendment. When properly enforced, the Johnson Amendment keeps tax-exempt organizations — including charities, schools, churches, and other houses of worship — from engaging in electoral campaigns. With federal enforcement under threat, SB 4 would give Maryland the tools it needs to stop organizations meant to provide vital community services from making those services contingent on how a member of that community voted. Maryland must remain a state governed by the people and for the people — not by special interest groups, for special interest groups. We urge you to swiftly pass this legislation.

American Atheists is a national civil rights organization that works to achieve religious equality for all Americans by protecting what Thomas Jefferson called the “wall of separation” between government and religion created by the First Amendment. We strive to create an environment where atheists are accepted as members of our nation's communities and where bigotry against our community is seen as abhorrent and unacceptable. We promote understanding of atheists through education, outreach, and community-building, and work to end the stigma associated with being an atheist in America. American Atheists believes preserving democracy requires strict enforcement of the constitutional principle that religion and government remain in separate spheres to preserve the integrity of both.

**AMERICAN ATHEISTS**

225 Cristiani Street • Cranford, NJ 07016-3214  
(908) 276-7300 • [www.atheists.org](http://www.atheists.org)

The Johnson Amendment has been settled law since 1954 because Congress determined that nonprofit organizations, including those with religious motivations, should devote themselves to educational, charitable, and communal purposes rather than partisan political activity. The Amendment prohibits nonprofit organizations registered under section 501(c)(3) of the Internal Revenue Code from endorsing or opposing any person running for elected office. It applies to all entities that form for religious, charitable, literary, scientific, or educational purposes and offers significant benefits to these organizations such as tax exemptions for the organization and tax-deductible status for its donors' contributions. In return for these privileges, entities that voluntarily seek 501(c)(3) status are required to abide by reasonable government regulations, including the Johnson Amendment.

Because the current federal government has signaled its unwillingness to enforce the Johnson Amendment, it is critical that the Maryland legislature enact strong safeguards through measures like SB 4. Without strict enforcement, donors could pressure nonprofit organizations, including churches, into endorsing their favored candidates in exchange for financial support. To be clear, the Johnson Amendment does not silence churches on political matters. Houses of worship may provide members with nonpartisan information regarding an election, organize voter registration drives, host candidates as speakers provided that each candidate is given an equal opportunity to speak, and hold discussions about the relationship between church doctrine and ballot issues. This balance has permitted churches to help their congregations engage as informed participants in the democratic process without compelling houses of worship to engage in partisan electioneering.

Unless SB 4 is passed, houses of worship throughout Maryland may be coerced into abandoning their longstanding neutrality by outside interests offering financial support contingent on partisan endorsements. As a result, church officials who would rather remain neutral may be pressured to endorse or oppose political candidates; congregations may be divided by partisan disputes that have no place in a house of worship; and campaign financiers would seek to commandeer the trust that congregations place in their religious leaders to serve political agendas rather than the best interests of congregants.

SB 4 is a straightforward measure to preserve a protection Marylanders have relied on for over 70 years. It ensures that houses of worship can continue to serve their congregations' spiritual and community needs without being conscripted into

partisan politics by special interest groups. The legislature has both the authority and the obligation to fill the gap left by the federal government through enacting this legislation. We urge you to pass SB 4 and ensure that Maryland's houses of worship remain protected.

Should you have any questions regarding American Atheists' support for SB 4, please contact me at [vanderson@atheists.org](mailto:vanderson@atheists.org).

Sincerely,

A handwritten signature in black ink that reads "Victoria Anderson". The signature is written in a cursive style with a large, stylized initial "V".

Victoria Anderson  
State Policy Specialist  
American Atheists

**2026 SB0004 FWA.pdf**

Uploaded by: Mathew Goldstein

Position: FWA



<https://docs.google.com/forms/d/e/1FAIpQLSfU0l1WSdNHoXUz2uYdt4zf-ztmwuTz-rdKJ59WbJstj1Ylw/viewform>

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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,  
Mathew Goldstein  
3838 Early Glow Ln  
Bowie, MD 20716

**UNFAVORABLE.SB04.HB514.L.Bogley.MDRTL.pdf**

Uploaded by: Laura Bogley

Position: UNF



**Unfavorable Statement SB04/HB514**  
**Keeping Charities Nonpartisan Act**  
Laura Bogley, JD  
Executive Director, Maryland Right to Life

**We Respectfully Oppose SB04/HB514**

**This bill will chill free speech in Maryland**

On behalf of our chapters and members across the state, we oppose SB04/HB514. This bill would weaponize the State and infringe upon citizens' First Amendment rights of freedom of speech, assembly and redress. The bill would empower the State to utilize unilateral administrative means to target conservative nonprofit organizations with administrative penalties and disenfranchisement.

Contrary to legal principle, the bill would put the burden on nonprofit organizations to disprove accusations made by the State that they coordinated election activities with a particular political candidate or party, and deny these organizations their day in court. As a result, nonprofits could be denied their charter and registration with the Maryland Secretary of States and other executive branch departments without sufficient opportunity to redress the government for the infringement of their speech.

The bill challenges Supreme Court precedent articulated in the *Citizens United v. Federal Election Commission* which held that corporations and nonprofit organizations are a collection of citizens and therefore these organizations can invest money on political elections, as long as they do not directly support a candidate or party. By enacting this bill into law, the Assembly would be inviting litigation and possibly, an appeal to the Supreme Court of the United States, which would likely result in favor of nonprofit organizations and free speech.

**CONTENT DISCRIMINATION INFRINGES ON CONSTITUTIONAL RIGHTS**

It is our position that this bill will empower the State to infringe upon First Amendment rights in order to suppress political or ideological opponents. The bill could make pro-life citizens and others, victims of endless lawfare.

The First Amendment exists to protect the rights of citizens to speak out against the actions of their Government. Our laws, including anti-SLAPP laws, should ensure equal protection to all citizens, particularly those with whom the Government disagrees. The current statute protects defendants against frivolous lawsuits.

However, this bill proposes to utilize the administrative state to circumvent and undermine the First Amendment protections currently cited in Section 5-8007(b)(d) of the Courts and Judicial Proceedings Article which states that a SLAPP suit is a suit "Intended to inhibit or inhibits the exercise of rights under the First Amendment of the U.S. Constitution or Article 10, Article 13, or Article 40 of the Maryland Declaration of Rights."

## **FEDERAL PRECEDENT PROHIBITS TARGETING PRO-LIFE SPEECH**

In conflict with federal court precedent, this bill attempts to weaponize the administrative state against **pro-life speech which has been under attack as commercial speech** in Maryland. In [\*Greater Baltimore Ctr. for Pregnancy Concerns, Inc. v. Mayor & City Council of Baltimore\*, 879 F.3d 101 \(4th Cir. 2018\)](#), the City of Baltimore acting on behalf of abortion advocates, attempted unsuccessfully to put pro-life pregnancy centers out of business by enacting a targeted ordinance against **commercial** speech as "deceptive advertising".

The federal appeals court for the 4<sup>th</sup> Circuit affirmed the lower court's decision in favor of the pro-life pregnancy center, noting that *"the City has considerable latitude in regulating public health and deceptive advertising. But Baltimore's chosen means here are too loose a fit with those ends, and in this case compel a politically and religiously motivated group to convey a message fundamentally at odds with its core beliefs and mission."* The City also failed to establish that the pro-life pregnancy center was engaged in commercial or professional speech, which required the Court to apply higher scrutiny against the government action. Without proving the inefficacy of less restrictive alternatives, providing concrete evidence of deception, or more precisely targeting its regulation, the City did not prevail.

**We respectfully urge you to do your duty to guarantee the First Amendment freedoms of Maryland citizens and the nonprofit organizations that they form together, and to preserve the integrity of this Assembly, by rejecting SB04/HB514 and its weaponization of the administrative state against Maryland citizens and their freedom of speech.**

Respectfully Submitted,  
Laura Bogley, JD  
Maryland Right to Life

# **MMBV Testimony in Opposition to SB0004.pdf**

Uploaded by: R James Vaughn

Position: UNF

**Testimony in Opposition to Senate Bill 0004**  
**Maryland Baptist for Biblical Values**

Chair, Vice Chair, and members of the committee, thank you for the opportunity to testify.

My name is James Vaughn, and I am speaking today on behalf of **Maryland Baptist for Biblical Values**, representing **nearly 200 churches across the State of Maryland**.

We oppose Senate Bill 0004F because it conflicts directly with the protections guaranteed under the **Maryland Declaration of Rights**, mainly **Article 24**, which safeguards freedom of speech, and **Article 36**, which protects the free exercise of religion and forbids civil penalties based on religious practice or expression.

SB0004F would empower the State to penalize churches and other charitable organizations by revoking tax exemptions and imposing sanctions if or when their speech is deemed too political. That places the government in the role of deciding **when moral or religious speech crosses an invisible political line**—a role the Declaration of Rights was written to prevent.

This is especially troubling for religious communities whose traditions require speaking truth to power. From the prophets of Scripture to the abolitionists and the leaders of the civil rights movement, faith has never been confined to abstract ideas. Moral teachings, by their very nature, have real world application. A law that pressures churches to speak only in vague moral terms and punishes them for applying those principles to real world examples in leadership and decisions is not neutral - it imposes a civil disability on religious expression and freedom of speech.

Article 36 was designed precisely to prevent this kind of indirect punishment; where religious exercise is *“technically”* permitted, but only if it is stripped of real-world application. Conditioning tax exemptions on silence or self-censorship functions as a civil disability on religious expression, which the Declaration of Rights expressly prohibits.

Maryland should not adopt a state-level enforcement scheme that chills speech, invites selective enforcement, and undermines the historic role of faith communities in public life.

For these reasons, and on behalf of the churches we represent across this state, we respectfully urge this committee to issue an unfavorable report on Senate Bill 0004.

Thank you.

# **Vaughn Testimony**

Uploaded by: R James Vaughn

Position: UNF

## **Historical Context: Faith Communities and Public Moral Witness**

This supplemental document provides historical examples demonstrating that faith communities have frequently engaged public life by applying moral convictions to laws and leaders. Often at personal, financial, or legal risk. These examples illustrate why regulations that penalize religious speech deemed “too political” run the risk of silencing morally necessary voices and undermine the free exercise of religion.

### **1. The Black Church and the Civil Rights Movement**

The role of Black churches during the American civil rights movement provides one of the clearest examples of faith communities engaging public life for the good of society. Churches served as organizing centers, named unjust laws and officials, mobilized voters, and preached sermons with explicit public consequences.<sup>1</sup>

Dr. Martin Luther King Jr.’s “Letter from Birmingham Jail” was written as a pastor, grounded in Scripture, and directly challenged sitting officials and existing laws.<sup>2</sup> If modern-style restrictions on religious speech been aggressively enforced, churches could have lost tax exemptions, pastors could have been silenced, and the movement itself could have been delayed or dismantled.

Dr. King warned that “the church must be reminded that it is not the master or the servant of the state, but rather the conscience of the state.”<sup>3</sup> That role necessarily involves naming injustice, not merely discussing morality in the abstract.

### **2. Abolitionist Churches Before the Civil War**

Prior to the Civil War, many abolitionist churches openly opposed slavery and the laws that sustained it. They named slavery as a moral evil, condemned specific laws such as the Fugitive Slave Acts, and publicly opposed political leaders who defended those policies.<sup>4</sup>

These churches were frequently accused of being “too political,” disrupting social order, or exceeding their proper role. Some even lost donors, property, or legal protection in hostile jurisdictions.<sup>5</sup> History does not remember these churches as reckless, but as morally necessary voices.

### **3. The Confessing Church in Nazi Germany**

The Confessing Church in Nazi Germany rejected state control over preaching and moral teaching, refusing to accept government-imposed limits on what could be said from the pulpit. Leaders such as Dietrich Bonhoeffer paid a heavy price for that refusal.<sup>6</sup> Members of the Confessing Church lost legal protection, church recognition, and personal freedom and in some cases even their lives. The enduring lesson is not that neutrality was preferable, but that silence would have amounted to complicity.

## Historical Context: Faith Communities and Public Moral Witness

### 4. Churches During the Sanctuary Movement (1980s)

During the 1980s, numerous U.S. churches participated in the Sanctuary Movement by sheltering Central American refugees in defiance of federal immigration policy.<sup>7</sup> These churches knowingly risked criminal charges, loss of tax-exempt status, and government surveillance. Their actions were grounded in obedience to conscience and a perceived moral duty to protect the vulnerable. Many of these actions are now widely regarded as morally courageous, even by those who disagreed politically at the time.

### 5. The Historical Pattern

Across time, a consistent pattern emerges: bold religious speech is often labeled “too political” when it challenges prevailing power structures, and later recognized as courageous and necessary. Unfortunately, restrictions on religious expression are typically defended as neutral when enacted. History rarely agrees.

#### *Notes*

<sup>1</sup> See Taylor Branch, “Parting the Waters”; Clayborne Carson, “In Struggle”

<sup>2</sup> Martin Luther King Jr., “Letter from Birmingham Jail” (1963).

<sup>3</sup> Martin Luther King Jr., speech to the National Press Club, 1961.

<sup>4</sup> Mark Noll, “The Civil War as a Theological Crisis”

<sup>5</sup> John Stauffer, “The Black Hearts of Men”

<sup>6</sup> Dietrich Bonhoeffer, “Letters and Papers from Prison”

<sup>7</sup> Susan Bibler Coutin, “The Culture of Protest”

**SB4 - LOI (2).pdf**

Uploaded by: Brooke Lierman

Position: INFO



## Letter of Information

**Senate Bill 4 – Charitable Organizations - Charitable Donation and Tax-Exempt Status -  
Revocation (Keeping Charities Nonpartisan Act of 2026)**  
*Education, Energy, and the Environment Committee*  
*February 11, 2026*

The Comptroller of Maryland is respectfully submitting this letter of information regarding Senate Bill 4 – Charitable Organizations – Charitable Donation and Tax-Exempt Status – Revocation (Keeping Charities Nonpartisan Act of 2026).

SB4 establishes various penalties for charitable organizations that engage in political activity, including revocation of the sales and use tax exemption certificate (SUTEC) or income tax exemption. Under SB4, if the Secretary of State and the Attorney General order a revocation of an organization's tax-exempt status, the Secretary of State must promptly notify the Comptroller in writing, and within 30 days the Comptroller must revoke any income tax exemption or SUTEC from the organization. The organization is permitted to reapply after a period of two years.

The Comptroller of Maryland would like to note that it has no ability to review and determine whether an organization has engaged in political activity and therefore will be entirely reliant on the required notifications from the Secretary of State to revoke any tax exemptions. If the organization reapplies for a tax exemption after the conclusion of the two-year revocation period, the Comptroller will have no way of determining if the organization continued to engage in prohibited activity during that period.

Thank you. If you have any questions, please reach out to Matthew Dudzic, Director of State Affairs, at [MDudzic@marylandtaxes.gov](mailto:MDudzic@marylandtaxes.gov).



**OSOS\_testimonySB4\_LetterofInformation.pdf**

Uploaded by: Michael Lore

Position: INFO

# STATE OF MARYLAND

EXECUTIVE DEPARTMENT

**WES MOORE**

GOVERNOR

**ARUNA MILLER**

LT. GOVERNOR



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**OFFICE OF THE SECRETARY OF STATE**

**STATE HOUSE**

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**SUSAN C. LEE**  
SECRETARY OF STATE

## **Senate Bill 4 – Charitable Organizations – Charitable Donations and Tax-Exempt Status – Revocation (Keeping Charities Nonpartisan Act of 2026)**

*February 11, 2026*

Senate Education, Energy, and the Environment Committee

### **Letter of Information**

The Office of the Secretary of State regulates charitable organizations through the Maryland Solicitations Act. We have a cooperative relationship with the Office of Attorney General to enforce the current statute to ensure the donations of Marylanders to charities go towards the intended purpose. Senate Bill 4 would add to our enforcement duties usually handled at the federal level.

This legislation would apply to charitable organizations that solicit donations from Marylanders. SB 4 would also allow enforcement of the nonpartisanship provisions of this bill for charitable organizations that do not solicit donations. These entities might not be registered with our office and do not pay the fees that charities that solicit our office currently pay based on the amount of donations they raise.

#### Annual fees:

- \$50, if charitable contributions from the public are at least \$25,000 but less than \$50,001;
- \$75, if charitable contributions from the public are at least \$50,001 but less than \$75,001;
- \$100, if charitable contributions from the public are at least \$75,001 but less than \$100,001;
- \$200, if charitable contributions from the public are at least \$100,001 but less than \$500,001;
- \$300, if charitable contributions from the public are at least \$500,001.

We would welcome any questions about the process of charitable enforcement from members of this committee.

# **Secretary of State Letter of Info**

Uploaded by: Secretary Susan Lee

Position: INFO

# STATE OF MARYLAND

EXECUTIVE DEPARTMENT

**WES MOORE**

GOVERNOR

**ARUNA MILLER**

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**SUSAN C. LEE**  
SECRETARY OF STATE

## **Senate Bill 4 – Charitable Organizations – Charitable Donations and Tax-Exempt Status – Revocation (Keeping Charities Nonpartisan Act of 2026)**

*February 11, 2026*

Senate Education, Energy, and the Environment Committee

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We would welcome any questions about the process of charitable enforcement from members of this committee.

# **2026\_02\_11 SB 4 Keeping Nonprofits Nonpartisan Act**

Uploaded by: Tiffany Clark

Position: INFO

**CAROLYN A. QUATTROCKI**  
*Chief Deputy Attorney General*

**LEONARD J. HOWIE III**  
*Deputy Attorney General*

**CARRIE J. WILLIAMS**  
*Deputy Attorney General*

**SHARON S. MERRIWEATHER**  
*Deputy Attorney General*

**ZENITA WICKHAM HURLEY**  
*Deputy Attorney General*



**PETER V. BERNS**  
*General Counsel*

**CHRISTIAN E. BARRERA**  
*Chief of Staff*

**STATE OF MARYLAND**  
**OFFICE OF THE ATTORNEY GENERAL**

**ANTHONY G. BROWN**  
*Attorney General*

February 11, 2026

**TO:** The Honorable Brian J. Feldman  
Chair, Education, Energy, and the Environment Committee

**FROM:** Tiffany Clark  
Director, Legislative Affairs, Office of the Attorney General

**RE:** Senate Bill 4 – Charitable Organizations - Charitable Donation and Tax-Exempt Status - Revocation (Keeping Charities Nonpartisan Act of 2026)

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The Office of the Attorney General (OAG) submits this letter of information in support of the objectives underlying **Senate Bill 4-Charitable Organizations - Charitable Donation and Tax-Exempt Status - Revocation (Keeping Charities Nonpartisan Act of 2026)**. The purpose of Senate Bill 4 is to preserve nonpartisanship in charities should a current and long-standing federal prohibition be weakened or repealed. Together with the Office of the Secretary of State, the Office of the Attorney General shares joint statutory authority to enforce the Maryland Solicitations Act (“the Act”). These joint enforcement activities aim to honor donor intent, root out charitable solicitation fraud and scams, and protect charitable assets.

Senate Bill 4 would expand the Act’s definition of "charitable organization" to encompass all entities eligible for federally deductible contributions and align the enforcement authority under the Act with certain existing IRS standards. Specifically, Senate Bill 4 expressly prohibits these organizations from intervening in political campaigns or engaging in candidate advocacy, mirroring the long-standing restrictions that have been placed on 501(c)(3) entities by the IRS. Violations of Senate Bill 4’s prohibition could lead to civil penalties and endanger an organization’s state tax-exempt status, namely, the exemptions for income, sales and use, and property taxes.

Under current federal law, 501(c)(3) entities, in exchange for tax-exemption, are prohibited from endorsing or rejecting candidates for public office. This prohibition covers campaign contributions

and actions to “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.” 26 USCA § 501(c)(3). Since 1954, this prohibition, called the Johnson Amendment, has worked to enhance the public good, make it financially easier to pursue charitable missions, and helps keep charitable enterprises from becoming partisan. The Johnson Amendment has, in recent years, been subject to attack despite widespread support and general compliance in the nonprofit sector.

While we support Senate Bill 4’s policy objective to maintain nonpartisanship should the Johnson Amendment be weakened or repealed, it is important to consider the fiscal and operational concerns that may confront the Office of the Secretary of State and the Office of the Attorney General. Specifically, charitable enforcement activities are funded by registration fees from charitable organizations that solicit in the State, many of which are federally tax-exempt. However, Senate Bill 4 extends charitable enforcement authority to all federally tax-exempt organizations. Many of these organizations, such as private foundations that do not solicit the public, are not required to register or annually disclose their fundraising operations to the Office of the Secretary of State. Next, while Senate Bill 4’s aim is to fit seamlessly into existing enforcement activities under the Act, it does introduce a new potential for defensive and politically motivated litigation, increasing the legal needs of both the Office of the Attorney General and the Office of the Secretary of State. This could unintentionally pull focus from enforcement activities that honor donor intent and shut down sham charities. We urge the General Assembly to consider the capacity and resources needed to implement a new charitable enforcement objective, while at the same time making sure attention is not taken away from ongoing enforcement and vital efforts that rid the State of fundraising scams and fake charities.<sup>1</sup>

We appreciate the General Assembly's work on this important policy and welcome the opportunity to share our perspective.

Cc: Members of the Committee

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<sup>1</sup> <https://oag.maryland.gov/News/Pages/Attorney-General-Brown-and-Secretary-of-State-Lee-Shut-Down-Sham-Youth-Charities.aspx>