

## Political Campaign Activities

With the November elections a few months away, a church leader recently asked a good question: "Assuming that you keep it simple, and do not allow any political activity or pressuring, are there any legal entanglements in registering people to vote at the church?"



Churches can support voter registration drives as long as the activity is educational, non-partisan, and not tied to a specific party or candidate, then the voter registration activity is permitted. The publicity and communications with the public must clearly state that this is an educational effort and a community service to ensure that all eligible voters are properly registered prior to the next election. The church may advertise them, register people at church services, take them to get registered, promote it from the pulpit, promote it in the bulletin and anything else that will help people to register and vote. The church may influence legislation as long it is the not a major part of the church's activities.

Section 501 (c)(3) of the tax code exempts from federal income taxation any church organized and operated exclusively for religious, charitable, educational, or other exempt purposes so long as it "does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for elective public office." Churches that post material on their website that promotes or opposes political candidates or provide "links" to other websites viewed as promoting or opposing a candidate must recognize that they are jeopardizing their church's tax exempt status.

The May/June 2004 NACBA Gram ([www.nacba.net](http://www.nacba.net), National Association of Church Business Administration) shared an excellent summary, reprinted below:

### During Political Campaign Season Non-Profits Must Comply with Federal Laws

"As political campaigns heat up and candidates use any and all arenas to promote their platforms, it is important that churches and other non-profit organizations avoid getting caught in the cross-fire. In the spring issue of The Nonprofit Watchman, Michael Batts provides some important information for 501 (c)(3) organizations. Such organizations are prohibited by federal tax law from intervening in any political campaign. 501(c) (3) organizations may not endorse or oppose candidates for political office. Although voter education activities are allowed, non-profit organizations must be very careful to ensure that such activities remain neutral. For example, if a 501(c)(3) organization hosts a forum where candidates are invited to speak, the organization should make certain that all candidates for the position are invited and given equal opportunities to speak and that the organization does not endorse or oppose any candidate. Such a forum must be conducted in a neutral manner. Any 501(c)(3) organization which violates these prohibitions risks losing its federal tax-exempt status. In the event a violation occurs, the opposing side in the campaign might be motivated to report such violations to the Internal Revenue Service."

Political Activity Summary	
Permitted political campaign activity for church	Prohibited political campaign activity for church
Neutral voter registration drives	A church distributes a voter guide with biases on different issues
Providing a forum for <u>all</u> candidates	Newspaper advertisements urging voters to vote for or against candidates
Church invites all candidates and explains views are those of the candidates and not the church and the church does not endorse any candidate	Public statements of positions (verbal & written) in favor of or in opposition to candidates in church publications and church functions
Church distributes a compilation of voting records of all members of Congress on major legislative issues and do not imply approval or disapproval of any members or their voting records	Endorsing candidates, fundraising on behalf of candidates, and giving contributions to political campaign funds



A good idea is to also check with your City/County Clerk's Office to get the necessary "guidance" for proper voter registration activity.

Other sources: Church Law & Tax Report Executive Update, October 23, 2002 and IRS "Tax Guide for Churches and Religious Organizations" [www.irs.gov/pub/irs-pdf/p1828.pdf](http://www.irs.gov/pub/irs-pdf/p1828.pdf), page 7 (9 of 28)