

Lobbying Activity

- A tax-exempt organization (“EO”) may not, as a substantial part of its overall activities, engage in lobbying (i.e., trying to influence directly the legislative process at any level of government – including advocating for referenda).
- - An “insubstantial portion” is allowed. Infrequent or occasional statements or activity, which do not lessen the EO’s overall exempt activities, are permitted.
- An EO may act as a conduit for distribution of materials and information designed to inform the EO’s constituency/members – even if the materials and information urge certain legislative or election-related action.
- An EO may inform its constituency/members that a certain interest group urges individuals, groups and businesses to call elected officials, or push for legislation, or push for a referendum, etc.
- An EO may take a stand, as an organization, for or against a particular social issue (e.g., gambling).
- Example: if a particular church were to want its members to contact an elected official to express a particular view as to a gaming proposal, the church would have the following alternatives:
 - Make information available to members, without taking a particular stand as an organization.
 - Inform members that a particular interest group urges them to contact the elected official and express a particular view.
 - Adopt a position on the issue (such as through a resolution passed by the church’s governing body) that does not itself urge legislation or election-related activity.
 - Tell members that they are free to contact the elected official and express their individual views on the gaming proposal.
 - Contact the elected official as an official action of the church, if this would not constitute a substantial part of the church’s overall activities.
- Church members, or any EO’s constituency/members, are always permitted as individuals and private citizens to express their views to elected officials and to lobby for a particular decision or outcome.

Political Campaign Activity

- An EO is strictly prohibited from engaging, as an organization, in the political campaign process.
- Individual members may engage in the political campaign process as private citizens.
- An EO may act as a conduit for the dissemination of information to voters – even if that information advocates a particular vote or outcome. This need not be “even-handed” – there is no rule requiring EOs to give “equal time” to opposing views or candidates.

| SUPPORTING OR OPPOSING CANDIDATES | CHURCH | PASTORS |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------|
| Endorsing or opposing political candidates | No | Yes |
| Contributing to political candidates | No | Yes |
| In-kind and independent expenditures for or against political candidates | No | Yes |
| Contributing to Political Action Committees (PACS) | No | Yes |
| Appearance of political candidate at church meeting or service | Yes | N/A |
| Political candidate preaching or reading Scripture (contributions should not be solicited and message should not urge people to vote for the candidate) | Yes | N/A |
| Voter registration programs and campaigns (non-partisan) | Yes | Yes |
| Distributing candidate surveys and incumbent voting records (avoid editorial opinions) | Yes | Yes |
| Distributing in church parking lot of political statements and opinions on political issues (so long as no church endorsement) | Yes | N/A |
| Renting or loaning church mailing lists to political candidates (list must be made available to all candidates on similar terms and prices) | Yes | N/A |
| Church bulletin editorial where the pastor or staff member endorses or opposes a candidate | No | No |
| Church bulletin editorial regarding political issues or two different church members take opposing views on a candidate | Yes | N/A |
| Use of church facilities by political candidates (as long as all other candidates are allowed or invited) | Yes | N/A |
| Fund-raising for candidates | No | Yes |
| Campaigning for candidates | No | Yes |
| Educating members of the public about viewpoints of candidates | Yes | Yes |
| Discussing church doctrine pertaining to candidate views such as abortion | Yes | Yes |
| Granting use of name to support a political candidate | No* | Yes* |
| Supporting or opposing judicial, department or cabinet appointments | Yes | Yes |
| Supporting or opposing judicial candidates | No | Yes |
| Supporting or opposing other political appointments of nonelected officials | Yes | Yes |

SUPPORTING OR OPPOSING LEGISLATION

Use of church facilities by lobbying groups to discuss social issues (not legislation)

CHURCH

Yes

PASTORS

N/A

Renting or loaning church mailing list to lobbying groups

Yes

N/A

Preaching sermons on social issues and political issues and activism

Yes

Yes

Educating on political process and political/social/legislative issues

Yes

Yes

Conducting petition drives supporting or opposing legislation

Yes**

Yes

Supporting or opposing legislation unrelated to the church organization

Yes**

Yes

Supporting or opposing legislation that directly relates to the organization

Yes***

Yes

Encouraging members to voice their opinions in favor or in opposition to certain legislation

Yes**

Yes

Lobbying candidates to support or oppose legislation

Yes**

Yes

Distributing position papers supporting or opppsing legislation

Yes**

Yes

*A pastor may include title and church affiliation in a personal endorsement the following notation:
"Title and affiliation for identification purposes only."

**Churches and other 501©3 organizations may support or oppose legislation so long as such activity comprises an insubstantial part of the overall operations (measured in terms of time, employee/staff resources, and budget). A 501©4 organization may support or oppose legislation without any limitations.

***A church or any other 501©3 organization may without limitation support or oppose legislation that directly affects the organizational structure and operation of the organization. For example, a church may, without limitation, oppose legislation attempting to repeal the tax-exempt status of the church.

NOTE: PASTORS ARE ASSUMED TO BE ACTING IN THEIR PERSONAL, INDIVIDUAL CAPACITY, AND NOT OFFICIALLY ON BEHALF OF THEIR CHURCH.

