

APRIL 17, 2014

Top 25 Comments on IRS Proposed Political Activity Rules: #17 – The League of Women Voters of the United States

“In a democratic country, where government is based on the consent of the governed, there is a vital role for 501(c)(4) organizations to play in providing truly nonpartisan services to voters.”

Many state chapters of the League of Women Voters filed comments. We note the [comments of the national umbrella organization](#) here for the organization’s historic prominence, for its stance on banning candidate-related activity by all 501(c) organizations, and for its suggestions on how to draw a clear line defining political intervention activity. While the League clearly promotes nonpartisan voter activity, it comes out strongly in favor of prohibiting partisan political activity across all 501(c)s, preferring to see it confined to 527 organizations subject to donor disclosure.

Further, the League would define candidate-related political activity in finer lines than the proposed rules do, reaching all paid public mass media communications that refer in any way to a candidate within the year before an election, but excluding communications to an organization’s members. The League is otherwise content with the current IRS “facts and circumstances” approach that has been applied to various election-year forms of voter engagement over the last decades, which many other comments deplore as vague and unworkable.

As our Top 25 list unfolds, various proposals emerge attempting to draw clear lines defining political intervention. On the one hand, groups like the League of Women Voters and [Representative Chris Van Hollen](#) advocate a total prohibition on partisan political activity by 501(c)(4)s; while other groups, like the Evangelical Council for Financial Accountability or the ACLU (keep an eye on our countdown to see if these groups make the list), urge the IRS to relinquish much of its regulatory role and give 501(c)s more leeway to engage in partisan political speech. A third category of comments also emerges: those that endorse bright-line rules permitting a balance of political speech by 501(c)s that neither advocates a total ban nor a broad abandonment of IRS regulation. Stay tuned as these expertly crafted comments come to the forefront.

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