

APRIL 16, 2014

Top 25 Comments on IRS Proposed Political Activity Rules: #18 — Nonprofit VOTE, Project VOTE, and Rock the Vote

“It has never been more important, since the Supreme Court declared in *Citizens United* that election laws cannot prohibit corporations from independent political spending, for our tax laws to plainly identify what may and may not be funded with tax-free money.”

— Ashley Spillane, Executive Director, Rock the Vote

Together, these three organizations provide an excellent summary of the potential impact of the current proposed rules on organizations whose primary functions are to encourage civic participation through get-out-the-vote drives and nonpartisan election-related education. **Nonprofit VOTE** provides nonpartisan voter and election materials to nonprofits around the country; **Project VOTE** mobilizes marginalized and under-represented voters; and **Rock the Vote** encourages voter registration and engagement by people under 30. Each of these 501(c)(3) charities would be massively impaired in conducting *any* of its exempt activities if the current proposed rules were to apply to them.

Meanwhile...

On Monday, **newly-confirmed** IRS Commissioner John Koskinen gave us hope that nonpartisan voter engagement would still be a protected non-political activity for exempt organizations. Commissioner Koskinen told *USA Today* that

“In all likelihood we will re-propose a redefined rule and ask for more public comment.”

Watch the video interview [here](#). The six-minute segment is *well* worth it!

RELATED CATEGORIES

- Tax Treatment of Lobbying & Political Activities
- Unions, Associations, Clubs & Other Tax-Exempt Organizations

AUTHOR



A&C Alumni

ABOUT OUR BLOG

Nonprofit Law Matters looks at legal issues in the nonprofit and tax-exempt organizations world. Written by the attorneys and paralegals of Adler & Colvin, it provides updates and analysis regarding philanthropy, charity, and other exempt organization issues.

EDITORS



Stephanie L. Petit
Principal



Eric K. Gorovitz
Principal