

## President Trump Signs Executive Order Regarding Certain Political Activities by Exempt Organizations

President Donald Trump has signed an Executive Order directing the IRS to exercise discretion in its enforcement of the "Johnson amendment." The Johnson amendment limits political activities by certain tax-exempt organizations, including churches, mosques, temples and synagogues. Under the Johnson amendment these nonprofits are allowed to educate voters about issues in a nonpartisan manner but cannot directly or indirectly participate in, or intervene in, a political campaign on behalf of (or in opposition to) any candidate. This prohibition is known as the Johnson amendment, named after the sponsor of the original legislation, former president Lyndon Johnson, who served in the House of Representatives in the 1950s.

Political intervention includes any campaign and any activity that favors or opposes a candidate for office. Leaders of exempt organizations can generally voice their opinions on political matters as long as they are speaking for themselves and not on behalf of the organization. When a candidate is invited to speak at an exempt organization's event, the IRS has set out parameters to be used to determine if the organization violated any of the restrictions set up under the amendment.

The White House explained that the Executive Order instructs the IRS "*...to exercise maximum enforcement discretion to alleviate the burden of the Johnson amendment, which prohibits religious leaders from speaking about politics and candidates from the pulpit.*"

The Order also orders the Secretaries of Treasury, Labor, and Health and Human Services to consider issuing amended regulations regarding the rights of religious organizations to not participate in certain health care provisions currently in place under Obama Care that go against their religious convictions.

To read the executive order itself and learn more about what this might mean for your ministry click on the attached pdf.

[Executive Order 13798 Promoting Free Speech and Religious Liberty.pdf](#)

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