



## Tax Exempt Organizations and Lobbying

The information below is based on our internet research. **Information on this page does not constitute legal or tax advice.** Please consult your tax attorney or the IRS Hotline (877-829-5500) for specific questions pertaining to your organization.

California Against Slavery is a social welfare organization under the IRC § 501(c)(4). Activities to support or oppose a ballot measure are considered "lobbying," not political.

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### **1) Can a 501c3 organization (charity, church/religious organization) engage in activities to support or oppose a ballot measure?**

Yes, a 501c3 organization may engage in lobbying activities as long as these do not constitute a substantial part of its activities.

Source: <http://www.irs.gov/charities/article/0,,id=163392,00.html>

Please view "Advocacy and Lobbying by Nonprofit Organizations":  
<http://www.cnmsocal.org/images/downloads/advocacypowerpoint.pdf>

Please view "Ballot Measures and Public Charities: Yes, You Can Influence That Vote":  
<http://www.afj.org/assets/resources/resource1/Ballot-Measures.pdf>

### **2) Can 501(c)(4), (c)(5), or (c)(6) organizations engage in activities to support or oppose a ballot measure?**

Yes, 501(c)(4), (c)(5), or (c)(6) organizations may engage in unlimited amounts of lobbying, providing that the lobbying is related to the organization's exempt purpose.

Source: <http://www.irs.gov/pub/irs-tege/eotopic103.pdf>

### **3) May a City Council officially endorse or oppose a ballot measure?**

"Yes, the decision by a city council to go on record in support of or in opposition to a ballot measure has been held to be a permissible use of public resources."

Source, and for more information: <http://www.citipac.org/documents/Ballot.pdf>

### **4) May an elected official take a position on a ballot measure?**

"Yes, a public official has a first amendment right to speak out on governmental matters upon being elected to office. However, a public official should not use public resources to campaign for or against a ballot measure."

Source, and for more information: <http://www.citipac.org/documents/Ballot.pdf>

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for specific questions pertaining to your organization.*

**California Against Slavery**

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