

October 23, 2025

*Submitted via email*

Assemblyman J. Gary Pretlow  
Chair, Assembly Ways and Means Committee  
New York State Assembly  
LOB 923  
Albany, NY 12248

Re: Call to Support A. 9067

Dear Chair Pretlow:

The Center for Inquiry (CFI) writes to urge the Assembly Ways and Means Committee to vote in favor of A. 9067. **This bill would wisely prohibit nonprofit organizations, including houses of worship, from engaging in partisan political activities and campaigning.**

CFI is a national nonprofit organization dedicated to advancing science, reason, and secularism in American law and policy. We have numerous supporters in New York, and our headquarters are based in Amherst, New York.

#### Key Elements of the Bill

A. 9067 provides, in relevant part: “Any exemption from one or more taxes, fees, or impositions codified in this chapter that is available to nonprofit organizations shall not be available to such nonprofit organizations that engage in political activity.” (Nonprofit organizations are defined under the bill to include those “organized and operated exclusively for religious, charitable, or educational purposes.”)

Next, A. 9067 lists several “per se” violations of this prohibition, such as making or soliciting “any contribution to or for the benefit of any candidate for public office’s authorized political committee or political party”; publishing statements that “expressly advocate for the election or defeat of a clearly identified candidate for public office”; and using the organization’s assets, facilities, websites, and other resources to “support or oppose a candidate for public office.”

Lastly, A. 9067 provides clarity with a list of permissible activities, such as lobbying for or against specific legislation; conducting nonpartisan research and analysis; providing nonpartisan voter education; and encouraging participation in the electoral process through nonpartisan “voter registration and get-out-the-vote drives.”

CFI’s Analysis



CFI supports A. 9067 because it prevents nonprofit organizations, including houses of worship, from being directly entangled in the political process and the outcomes of elections—an objective consistent with the separation of church and state.

**This legislation is necessary because, at the federal level, the Internal Revenue Service (IRS) has indicated that it will not enforce the “Johnson Amendment” against houses of worship and religious organizations.** Since 1954, the Johnson Amendment, a provision in the federal tax code, has stated that nonprofit organizations could lose their tax-exempt status if they participate or intervene in any political campaign on behalf of, or in opposition to, any candidate for political office. In a court filing in July 2025, the IRS stated that it would allow two churches that were party to that case to endorse political candidates from the pulpit without risking their tax-exempt status.<sup>1</sup>

This abandonment of longstanding federal law was met with swift condemnation and concern—and rightfully so. In a July 18 letter to IRS Commissioner Billy Long, twenty-four members of Congress observed that **“Congress passed the Johnson Amendment 70 years ago to reconcile and harmonize our nation’s core principles of free speech, free exercise of religion and the separation between church and state.”**<sup>2</sup> In a July 30 letter to President Donald Trump, 1,670 nonprofit organizations—including CFI—warned that the IRS’s move “would open the door for political actors to use charitable nonprofits as conduits for anonymous campaign funding, benefitting from substantial tax write-offs while shifting the financial burden onto taxpayers who may disagree with the candidates or causes being supported.”<sup>3</sup>

These concerns have been echoed elsewhere. One white paper concerning the Johnson Amendment, for instance, states: **“There is every reason to believe that any effort to loosen the Johnson Amendment’s strictures would lead to a new flood of dark, unaccountable and tax-deductible campaign funds into our elections.”**<sup>4</sup> Likewise, Robert P. Jones, CEO of the Public Religion Research Institute, observes: “Church members could give tax-deductible donations to a church, which would then be used by the church to campaign for a specific candidate. It could effectively turn churches into campaign offices and pastors into party operatives.”<sup>5</sup>

It is not surprising, then, that A. 9067 (and its Senate companion bill, S. 8745) have garnered support. Senator James Skoufis, who introduced the Senate version of the bill, argues: “Most New Yorkers want politics to stay where it is—in political debates, newspaper op-eds, and the

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<sup>1</sup><https://www.npr.org/2025/07/08/nx-s1-5460886/irs-now-says-pastors-can-endorse-political-candidates>

<sup>2</sup>[https://huffman.house.gov/imo/media/doc/congressional\\_freethought\\_caucus\\_letter\\_to\\_irs\\_opposing\\_motion\\_to\\_undermine\\_johnson\\_amendment.pdf](https://huffman.house.gov/imo/media/doc/congressional_freethought_caucus_letter_to_irs_opposing_motion_to_undermine_johnson_amendment.pdf)

<sup>3</sup><https://www.councilofnonprofits.org/files/media/documents/2025/sign-on-letter-july-30-2025.pdf>

<sup>4</sup> [https://campaignlegal.org/sites/default/files/Johnson%20Amendment%20White%20Paper\\_0.pdf](https://campaignlegal.org/sites/default/files/Johnson%20Amendment%20White%20Paper_0.pdf)

<sup>5</sup> <https://www.salon.com/2017/02/03/trumps-plan-to-totally-destroy-the-johnson-amendment-creates-a-huge-campaign-finance-loophole-for-churches-to-exploit>



comment section on Facebook. Not in museums, soup kitchens, and certainly not in churches.”<sup>6</sup>

By enacting A. 9067, the New York state legislature can help to avoid the types of abuses we already see elsewhere. A 2022 *ProPublica* report, for example, detailed that the Family Research Council (FRC) sought IRS recognition as an “association of churches” even though the FRC is an activist organization dedicated to opposing reproductive choice and LGBTQ rights.<sup>7</sup> Similarly, the *Texas Tribune* reported that at least eighteen churches had recently violated the Johnson Amendment by endorsing candidates for political office, labeling other candidates as “demonic,” and otherwise attempting to persuade voters in their congregation.<sup>8</sup>

### Conclusion

For the reasons set forth in this testimony, CFI urges the Assembly Ways and Means Committee to vote in favor of A. 9067. Thank you for your time.

Sincerely,

A handwritten signature in black ink, appearing to read 'Azhar Majeed', written in a cursive style.

Azhar Majeed  
Director of Government Affairs

cc:  
Members, Assembly Ways and Means Committee

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<sup>6</sup> <https://www.news10.com/news/ny-capitol-news/johnson-amendment-state-enforcement>

<sup>7</sup> <https://www.propublica.org/article/family-research-council-irs-church-status>

<sup>8</sup> <https://www.texastribune.org/2022/10/30/johnson-amendment-elections-irs>