Congress of the United States
Washington, DC 20515

February 27, 2014

The Honorable John A. Koskinen
Commissioner, Internal Revenue Service
(REG-134417-13)
P.O. Box 7604 Ben Franklin Station
Washington, DC 20044

Dear Mr. Koskinen:

The Internal Revenue Service (IRS) has proposed a Rule (IRS REG-134417-13) which is designed to stifle the First Amendment rights of 501(c)(4) organizations, severely limiting these civic organizations' ability to educate their members or offer so-called "get out the vote efforts," even if these efforts are non-partisan and un-biased. We strenuously oppose this Rule.

The tax-exemption for 501(c)(4) organizations has been in existence for more than one hundred years. Since then these organizations have played an important role in our democracy by educating the voting public. Only after it was revealed that the IRS actively stalled the applications of hundreds of groups that sought 501(c)(4) status, did this hurried and overly-restrictive rule get proposed under the guise of providing clarity to the public and the IRS.

Under current rules, civic organizations organized as a 501(c)(4) which are "primarily engaged" in activities that promote social welfare may maintain tax-exempt status "even though it engages in some political campaign intervention." This allows tax exempt organizations to offer voter registration and vote drives, prepare vote guides, offer candidate forums, and sponsor public communications about candidates. All of these activities serve to educate the voting public and encourage participation in our representative democracy.

In contrast, the proposed rule states that "the promotion of social welfare does not include direct or indirect candidate-related political activity." It then creates an overly-broad definition of "candidate-related political activity" that includes almost all of the normal functions of 501(c)(4) organizations. For example, it defines the mere mention of any candidate in any public communication within 30 days of a primary and 60 days of a general election as "candidate-related political activity." Even non-partisan and un-biased candidate forums are defined as "candidate-related political activity" when conducted within 30 days of a primary and 60 days of a general election. This effectively shuts 501(c)(4) civic organizations out of being engaged in two of our most fundamental rights - the right to assemble and the right to freely discuss the political landscape. Rescinding the rights of organizations which seek to do nothing more than ensure that their members have the most updated, relevant information before taking part in one of our most sacred traditions - voting - goes against the liberty these types of organizations have enjoyed for more than 50 years, and is an affront to the free speech rights established in the Bill of Rights.

The correct, measured response, would have been to ensure that the backlog of 501(c)(4) applications was appropriately reviewed and processed in a timely manner, free of the disgraceful partisan political interference that has come to light. Rescinding the First Amendment rights of 501(c)(4) organizations fails to address the problem and reveals a pattern of politically motivated abuse of power. For these reasons, we respectfully request that this proposed Rule be abandoned.

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Sincerely,

Congressman Steve Scalise

Congressman Kevin Brady

Congressman Tom Price, M.D.

Congressman Andy Barr

Congresswoman Michele Bachmann

Congressman Joe Barton

Congressman Dan Benishek, M.D.

Congressman Kerry Bentivolio

Congressman Rob Bishop

Congressman Jim Bridenstine

Congressman Larry Bucshon, M.D.

Congressman Michael Burgess, M.D.

Congressman Bradley Byrne

Congressman John Carter

Congressman Bill Cassidy, M.D.

Congressman Steve Chabot

Congressman Tom Cole

Congressman Doug Collins

Congressman Mike Conaway

Congressman Kevin Cramer

Congressman Jeff Denham

Congressman Ron DeSantis

Congressman Scott DesJarlais, M.D.

Congressman Jeff Duncan

Congressman Blake Farenthold

Congressman John Fleming, M.D.

Congressman Bill Flores

Congressman Trent Franks

Congressman Bob Gibbs

Congressman Phil Gingrey, M.D.

Congressman Louie Gohmert

Congressman Paul Gosar

Congressman Trey Gowdy

Congressman Ralph Hall

Congressman Andy Harris, M.D.

Congresswoman Vicky Hartzler

Congressman Tim Huelskamp

Congressman Randy Hultgren

Congressman David Joyce

Congressman Steve King

Congressman Jack Kingston

Congressman Doug LaMalfa

Congressman Doug Lamborn

Congressman James Lankford

Congressman Robert Latta

Congressman Cynthia Lummis

Congressman Mark Meadows

Congressman Tom McClintock

Congressman David McKinley

Congresswoman Cathy McMorris Rodgers

Congressman Jeff Miller

Congressman Mick Mulvaney

Congressman Randy Neugebauer

Congressman Alan Nunnelee

Congressman Pete Olson

Congressman Steven Palazzo

Congressman Steve Pearce

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Congressman Roger Williams

Congressman Joe Wilson

Congressman Rob Wittman

Congressman Kevin Yoder

Congressman Ted Yoho, D.V.M.