

Non Profit Lobbying

What is Lobbying?

Is it the proverbial, sinister behind-the-scenes
handshake agreement?

Or is it something not so
sinister?



What do you think?

Lobbying is Political

to be political, as per the IRS,
means to engaged in either:

- Electoral Campaigning
- Legislative Advocacy

Electoral Campaigning

- Any work conducted, directly or indirectly, on behalf of, or that benefits, any electoral campaign or candidate for public office.

Legislative Advocacy

- Any work conducted, directly or indirectly, that attempts to influence legislation.

In effect

Lobbying

Non Profits Can

Lobby

Non Profit Lobbying Limitations

The only limitation the IRS places
on 501(c)3 organizations is:

Percentage (%)
of Budget Expenditures

IRS Determination

One basic restriction written in stone:

a non profit may not qualify for 501
(c)3 status if "a substantial part of its
activities is attempting to influence
legislation

IRS Determination Mechanisms

2 Types

- Substantial Part Test
- Expenditure Test

Not a Lawyer

You will have to determine your preference, based on:

- How much Lobbying you want to budget?
- Which test is best suited for how much you budget?

GNOHA is different

You're in luck, because as members of GNOHA, none of this presentation is relevant to your organization!

Why?

501 (c)4

As a (c)4, GNOHA can:

- Spend as much as it wants on lobbying
- Provide your organization budgetary cover
- Increase your lobbying power

Additional Protection

- GNOHA's political plan to:
- register voters
- build a voting base
- encourage all candidates to support a platform

are activities that don't even fall under the IRS's definition of political activities

So...

Who's Ready to get Political?
