

New Mexico Health Care Association Grassroots Tool Kit



Helping Legislators Understand Long-Term Care

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Providing a Grassroots Framework for Members of:

New Mexico Health Care Association (NMHCA)
New Mexico Center for Assisted Living (NMCAL)

Few professions are more vulnerable to the impact of legislation and regulation than long-term care. That's why your active participation is important. We cannot put ourselves as providers, and the residents we serve, at risk in the political arena. It is up to us to help shape the direction and success of long-term care through key messaging to legislators and other influential decision-makers it is important to develop valuable relationships with anyone who has influence; and can vote or influence funding and policy for long-term care.

It is our grassroots mission to take a well-organized and assertive approach to informing our elected officials about the necessity and realities of providing quality long-term care. Legislators make decisions to best serve their constituents and YOU are their constituent. You are also the key link between your state legislator and NMHCA. You are the informed, on-the-ground expert. You are the local leader that legislators are inclined to listen to because you are a dedicated community member, employer and serving a vulnerable population. No one can replace your grassroots voice. Your help will put a face on the issues. Although one voice is often not powerful enough, a grassroots campaign is effective because many single voices come together to become one "powerful and productive voice."

What Is "Grassroots"?

A grassroots political effort is the organizing of ordinary people to promote a single message. Since political leaders are all interested in getting elected or keeping their job representing you -- a united front of constituent voices will get their attention. The intent of a grassroots campaign is to organize as many persons as possible around a consistent message to produce positive change. The more contact members of a community make with their legislators and the more they deliver the same message, the more likely we will be listened to and have our concerns taken seriously. Long-term care facilities (because of the number of persons employed and the number of persons served) are well positioned to launch and engage in an effective grassroots campaign.

Who Are Our Advocates?

A grassroots advocate is **everyone** involved in or affected by long-term care. Legislators care about their constituents and advocates are constituents with voices. Anyone who can vote in their district matters and anyone employed or served by your facility matters. This provides you with a strong base of advocates and the more advocates we have, the better we will be able to communicate our message. Whether you are a LTC facility owner, an employee, or a family member of a LTC resident, your participation is KEY to a successful campaign. If we engage our 135 NMHCA and NMCAL member facilities and include staff, residents, family members, community leaders, friends and supporters, together we have will build a powerful grassroots campaign. Your resident family member network is exponential and many family members live and vote in your district.

How Do Advocates Participate?

It's all about **ACCESS** and as a constituent, you have it. As a campaign member you will:

- Bring our profession's concerns to the attention of your legislators.
- Become a familiar name and face - develop a personal relationship and access.
- Be a valuable resource to your legislators - serve as their "go to" person on long-term care questions and issues.

As a NMHCA/NMCAL Grassroots Campaign Member, you will receive some assignments.

First you will be asked to get to know your Senator and Representative.
Second, once the relationships have been established, you will be asked to deliver "the message."

We will also ask you to help others to do the same. If you recruit 2 people and they recruit 2 and so on, soon you have enough of a base and "voice" to make a real difference.

What is Our Message?

"Almost 70% of all residents in long-term care facilities are dependent on Medicaid funding."

"Medicaid cuts threaten the delivery of care for our frail elderly and developmentally disabled."

There will be times when we will send out "calls to action" on a specific point, but our Medicaid message should stay consistent.

What Makes A Campaign Successful?

Effective grassroots campaigns are composed of many elements, but the most crucial by far are the actual people who advocate on the issues. All of the planning and researching in the world is useless without passionate people to present the message. These are people who can say "Quality of life and quality care really matters in our community!"

Connecting To Legislators/ How Do We Get Our Message Out?

Effective grassroots campaigns identify with real people. Putting faces on long-term care – the real people who are most affected by lawmaker decisions -- is an opportunity to connect lawmakers to their communities. These are the faces of the frail elderly and developmentally disabled, these are the faces of families wanting quality care for their loved ones, and these are the faces of LTC providers who value a resident's quality of life, a family's peace of mind, and a job well done. Pictures tell a thousand words. Pictures of residents and staff tell a story. Present your story in person at a facility visit, and in the printed material you send out. The human face is a powerful image, use it effectively.

We get our message out by building lasting relationships with Senators and Representatives. We need to educate our legislators on long-term care issues in New Mexico -- what this looks like and what matters most. Many people (including legislators) do not have a basic understanding of long-term care. Getting them to understand the value and challenges of long-term residential care is critical to achieving our goals.

When Do We Contact Legislators?

Contact your legislator whenever there is news to report, to follow up on the consequences of funding shortfalls, or any critical issues affecting your facility. We encourage you to provide valuable and succinct information as "Long-term Care Updates" to your legislators. Everyone wants to be in "the know" yet no one wants too much information. If they want more, they will ask! Being an educational or news resource is of value to your legislators -- it is very important to keep them updated on any issue or event that affects their district. NMHCA will send "calls to action" when people are needed to advocate for an issue. Whether it is a letter writing campaign, phone calls or testimony at the State Capitol before legislative committees-- you will have our support and we will help increase your access through our contacts.

Hosting a Legislative Visit

Inviting your legislators to visit your facility is a strategic way to inform policymakers about how their support of long-term care providers will benefit long-term care residents, family members and the overall community through service, education and employment. New Mexico's frail elderly and developmentally disabled are a part of every community and a legislative visit is an opportunity to show what you do and why it is so important. State Senators and Representatives, by voting on legislation with budget and regulatory impact, are probably your most important community supporters and allies.

Visits need not be lengthy. What is important is that these visits are designed to inform and engage your elected officials in your facility, to respect their time, and ask for their support on long-term care needs. Note: you can invite both your Senator and Representative together on the same day to capitalize on doubling their interest and support. If you do this, please make sure that they "feel equally important"; you may defer to a more senior member, but give equal eye contact and courtesy to both. Very often Senators and Reps work together on behalf of a district. This is ideal for your facility. There may be a rare incident where there is a personality clash between a Senator and Rep. You may want to call the more senior member first and feel them out. "We would love to have you visit our facility and spend just a half hour with us. We would also like to invite Senator or Rep. "X" and we can set up a visit for the two of you, or just you – which would work best for you?"

Learning More About Your Legislator – what you need to succeed

Many of you already know your legislators and have established relationships. Regardless if it is an established relationship or if you are reaching out for the first time, the purpose of your invitation is to make them “current” on your facility operations, goals and challenges. Knowing about your legislator is a sign of respect. Visit their websites and you will learn about their occupation (our state has a volunteer legislature which means that they are either retired or actively working), which committee they serve on, and how long they have served. Have they held office for decades, or were they recently elected? Know these facts about your legislators!

Visit the NM Legislative website at <http://www.nmlegis.gov/lcs/> and locate your legislators. Here you will find their contact and other useful information. Some (less technology-driven members) may only use email during the session while others use email regularly. Use their listed home and business numbers. The legislative office numbers are only active during a legislative session.

Note: on their legislative websites, you can easily view a list of bills that they sponsored in the most recent session as well as past sessions. (**See box** and drop down menu “Sponsored Legislation”)

Most of the bills that are introduced are on behalf of constituents. Constituents like you lobby their legislator for ways to address or solve their problems. Introducing legislation for funding, or changes in public policy or existing statute, is usually the result of constituent-driven concerns. Get to know the background and interests of your legislators. Taking an interest in your legislators invites them to take a greater interest in you and your facility. (**See Sample Legislator Page below**)

What Makes for a Good Facility Visit?

- Make sure your hosts and events coordinators are articulate, enthusiastic and personable.
- Make sure that your visitor feels welcomed, respected and appreciated for his/her time.
- Make sure that the Administrator and/or host staff members can describe and answer questions about your facility; including how public support has enhanced services for the residents.
- Provide opportunities to interact with the residents/families that are comfortable for your guest.

NOTE: People who are not used to regularly interacting with the frail elderly or developmentally disabled can be helped to feel more comfortable if you have a very specific thing for them to do. You might invite them to join you for breakfast or lunch, to a special event, to a family/resident counsel meeting or to participate in daily activities with the residents. Identify in advance if any of your residents already have a personal relationship with your visitor. Coach your residents who will have contact with your visitor that “our state Rep. and/or Senator will be visiting us today. Please feel free to thank them for taking the time to visit us.”

First Steps

- Identify possible dates and times for the facility visit. Do you have a special event planned in which the legislator could take part? Are there days that a visit would prove challenging or should be avoided (e.g. a survey windows)?
- Call your Senator and/or Representative in advance and ask to set up a time for the site visit. Note that legislators only have secretaries during office hours at the legislative session. Between sessions, they are typically reached at home or their place of employment (if not retired).
- When you call identify yourself as a constituent, and be specific about dates and times you would like to schedule the visit. **Be flexible.** Work with your legislator to determine what days and times would be best for them. Some legislators have very full schedules. If possible, have multiple dates to suggest. If you like the idea of inviting both your Rep. and Senator together, make sure you let them know this or ask them first what they prefer.
- Follow up the invitation with a phone call or a confirmation letter once you receive confirmation from your legislator. **You might even want to include a letter signed by the family/residents indicating that they look forward to the visit.** NOTE: A legislator's schedule can change at a moment's notice. Call a day or two before the visit to confirm (and remind).

One – Two Weeks before the Visit

- ~ **Prepare your staff, residents and families.** It is important to ensure that everyone is comfortable with a legislator visit and observing your facility. Give advance notice to anyone who will be involved in the facility visit, so that they can plan accordingly. This will also allow time for them to ask you any questions about the visit. Let them know that the purpose of the legislator's visit is to learn more about your facility. Let them know this could result in increased support for long-term resident care.
- **Prepare a brief introduction or welcome for your legislator.** It does not need to be a big presentation. This is a great time to let your legislator know which issues are important for the residents and their families. Include details about how many residents you serve, and show/describe your accomplishments first and then the challenges you face. Include detail of your role as an employer in the community and the benefits to your employees. Legislators are always interested in how businesses benefit their constituents and their communities.
- **Give the legislator something to take home.** Your legislator will learn a lot about your facility on the day of the visit and they should have materials to reinforce your message when they leave. Keep materials brief - a brochure about your facility and a one-page fact sheet that highlights the message you want the legislator to understand will help keep you in his mind and make it easier for them to review the information later. You might label your handout "Thank you for your visit to Facility Name" or personalized "Thank you Senator "X" or Rep. "Y" for your visit to Facility Name."

- **Consider inviting your supporters to be part of the visit.** This could include family, volunteers, your Board of Directors or any one in your community that supports your facility. Just remember, they are there to welcome your legislator not to take the spotlight. Having key supporters present will send an effective message to legislators that your work impacts and is supported by the larger community. Remember family and community members represent voters and votes. Just remember to balance and not overwhelm your legislator, and not let anyone monopolize them with time or off-message issues. Stay in control of the visit, but make sure it feels relaxed.

The Day of the Visit

Make sure that you are at the door to personally welcome your guests and ensure everyone has name tags.

- Let visitors know you can answer any questions they have. Note that they are likely to ask questions when they arrive and when they leave. **If you are unsure of an answer, don't be afraid to tell them so.** Offer to find out the information and indicate that you will follow-up with them shortly.
- Allow time for questions or an informal "meet & greet" when people can introduce themselves to the legislator and talk about the impact of your facility for them personally.
- Take photos. Photos of the visit will be a great complement to a press release or an addition to your program's newsletter. Ensure any releases that need to be signed are taken care of prior to the visit.

Immediately After the Event – Valuable "To Dos"

- Send a thank you letter to your legislator and reiterate your key messages. Include thank you letters from family, residents and staff. Send copies of photos. Your legislator may use them in his/her district newsletter.
- If you were unable to answer a question during the visit, make sure you follow-up.
- If your facility has a newsletter, write an article about the event and include the photos. Send a copy of the newsletter to the legislator. Add him/her to your regular mailing list.
- **DON'T FORGET TO STAY IN CONTACT** with your legislator. You have established a great foundation with the facility visit, and now you can build on this relationship throughout the year. Sending holiday greetings, your newsletter, and invitations to events are your way of saying that they are important to you. Always show appreciation and respect through personal introductions, public acknowledgements or "thank you" mementos.

Follow Up and On-Going Efforts

What else can we do?

Grassroots efforts are on-going. You have begun developing your relationship with your Senator and Representative but remember this is just the beginning. Now it's time to promote your facility every chance you get. Here's how:

Send Press Releases!

Every thing you do is potentially a news story for your community – you should control the message. Building your relationships in the community is just as important a piece as the legislators. Send your press release to your local and state media. Also, if your community sees and supports what you are doing, they will be willing to help promote our message. *(See sample press release in Addendum)* NOTE: If you have ANY questions, or need help, please contact Mari Anixter at the NMHCA office 880-1088. Mari is our Director of Public Policy + Public Relations and was hired to help with messaging and legislative relations. She knows the state legislature, having worked there since 1998, and can help you with press releases or legislative contacts and visits.

Examples of positive press opportunities:

1. Award and Special Recognitions – received both internally and externally – these are positives that show off all your hard work.
2. Zero deficiency surveys – this will show your community you are committed to providing quality care to your residents.
3. Staff Accolades – this will show that you have staff dedicated to the residents quality of care
4. Special Events – If you host an annual event for the residents and families – tout it!
5. Daily Activities – One NMHCA member made the local news paper with a story on the use of the Wii in their activity program.
6. Community events – whether the local high school choir comes to sing – or the elementary aged students come just to visit – this is an opportunity to promote your facility!

This list should only serve to provide you with ideas – use your imagination about anything that can be positively promoted. You should get your facilities name out in your community as often as possible.

Political Action – Why Support Matters

The New Mexico Health Care Political Action Committee (PAC) was created to build support for long term care services and jobs in New Mexico. Political action is a necessary reality in the long term care profession. Each year we must compete with other special interest groups that lobby hard for attention and support from legislators. In order to have our voice, “*the voice of long term care*”, heard loud and clear, we must work year round to reach and educate legislators on long term care challenges and solutions. PAC contributions allow this important work to continue and grow. PAC contributions support and protect job security -- and sustain quality services for our residents.

PAC contributions are made on a voluntary basis by eligible salaried (exempt) employees of long term care providers that are proprietary members of the New Mexico Health Care Association/New Mexico Center for Assisted Living, or any individual who supports quality long term care. Our message is that all contributions are greatly appreciated. It’s important that contributors know the purpose of the PAC is to maintain and protect quality long-term care services and jobs.

Twice yearly, at our annual convention and conference, NMHCA encourages individual support to the NMHC PAC. Since all long term care employees are impacted by the political decisions being made in Santa Fe -- such as appropriations cuts to the state Medicaid program -- individual PAC contributions help us deliver our message, and grow legislative support for long term care facility funding. This is especially critical to nursing facilities where almost 70% of residents are funded by Medicaid.

If you have any questions regarding New Mexico Health Care PAC fundraisers or contributions, please contact NMHCA, or the appropriate agency (e.g., New Mexico Secretary of State, the IRS or the Federal Election Commission) on technical issues. *See Addendum for more detailed information.*

Take Action -- Join “1000 Voices” for Long Term Care Campaign TODAY

Sign up TODAY at www.nmhca.org/GetInvolved. Your voice will make a difference! It takes less than a minute and we will only contact you at critical times when an email, letter or phone call to your legislator will help protect long term care employees and residents. We will guide you with clear simple instructions. The key to all communication is to be personal”. If you have any questions about the tone or content of your communications, please call our office at 880-1088 for guidance.

Help Recruit Campaign Members

It’s been said that 10 letters or phone calls to a public official will put issues on their radar screen, 25 will make them explore the issue, and 50 can change a vote. How about 1000?! We understand the power of numbers and can use this knowledge to our benefit! We will organize an email or phone tree campaign to make you aware of important issues affecting long term care. Help us by build our support at www.nmhca.org/Tell-a-Friend

Provide Testimony

We may ask you or members from your facility to travel to the State Capitol, often referred to as the “Round house,” to support or oppose specific legislation. These face-to-face testimonies carry weight and show your dedication to providing quality long-term care.

Sample Legislator Page

To access your Senator or Representative visit <http://www.nmlegis.gov/lcs/>. On the left hand side of the page put your mouse over "members" and you will get a pop-up window. Click on the "find your legislator" link. From that page you can select either Senator or Representative and you can look up by several different options. Pick the option that suits your needs.

Representative John A. Heaton - (D)



District: 55

County: *Eddy*

Representative Since: 1997

Occupation: *Retired*

Address: *102 South Canyon*

Carlsbad, NM 88220

Capitol Phone: (505) 986-4432

Office Phone: (575) 887-5983

Home Phone: (575) 885-4816

E-mail: jheaton@caverns.com

Sponsored Legislation:

Committee Membership

Chair	INVESTMENTS OVERSIGHT COMMITTEE	(Interim)
Vice Chair	RADIOACTIVE & HAZARDOUS MATERIALS COMMITTEE	(Interim)
Member	RETIREMENT SYSTEMS SOLVENCY TASK FORCE	(Interim)
Advisor	LEGISLATIVE EDUCATION STUDY COMMITTEE	(Interim)
Advisor	ECONOMIC & RURAL DEVELOPMENT COMMITTEE	(Interim)
Advisor	LEGISLATIVE HEALTH & HUMAN SERVICES COMMITTEE	(Interim)
Designee	LEGISLATIVE FINANCE COMMITTEE	(Interim)
Member	APPROPRIATIONS & FINANCE	
Member	HEALTH & GOVERNMENT AFFAIRS	

Effective Advocacy Overview

- **GET TO KNOW** your legislators - they are valuable allies.
- **KEEP** residents at the center of the discussion.
- **CONNECT** with your community – individuals, organizations, leaders
- **SHOWCASE** your facility whenever possible.
- **PREPARE** and make your case for support carefully.
- **BE POSITIVE** about your facility's value.
- **BECOME** a source of solid information.
- **MAKE** "preemptive" outreaches during a non-crisis periods.
- **CLEARLY** express your views through brief, polite, focused calls, letters and e-mails.
- **THANK** your legislators for their positive comments and support. Thank them even when they did not vote with you; there will be other battles.
- **STAY INFORMED** of the latest issues potentially affecting your facility and keep your legislators informed.
- **KNOW** that you can make a difference and that every voice in your facility matters.

ADDENDUM

Sample Press Release (fictional)

FOR IMMEDIATE RELEASE

Contact: Mari Anixter, Director of
Public Policy + Provider Relations
New Mexico Health Care Center Association /
New Mexico Center for Assisted Living
2329 Wisconsin St NE, Suite B
Albuquerque, NM 87110
manixter@nmhca.org

Seniors Swing into Fitness on New Playground for Adults

Meet 81 year-old Sandia Vistas Resident, Alma Baca. She is breaking new (play) ground.



ALBUQUERQUE, New Mexico –April 14, 2010- Seniors in Albuquerque can now remain active by taking advantage of the outdoor playgrounds available to them. According to the New Mexico Health Care Association, long-term care facilities will soon be opening their first outdoor playground for senior citizens.

Other cities in the US, such as Atlanta and Austin, have already offered similar playgrounds to residents. Sandia Vistas, one of the city’s newest residential care facilities is planning to open its senior playground in Albuquerque’s SE Heights on May 2nd, 2010. The opening ceremony begins at 10.a.m at 6510 Sandia Vistas Lane SE. There will be fitness demonstrations and refreshments served. Residents’ guests and members of the media are invited.

"We wanted something that would be of long-term benefit to seniors, and we loved the idea for an outdoor playground especially given our state’s beautiful year-round climate” expressed Activity Director Susan Smith, whose residents’ association at Sandia Vistas organized the funding for the new elderly play area.

The project has a budget of \$ 11,000 and those who are involved are hoping that the idea will become a trend that will usher in a new age of physical fitness and fun for residents in long-term care environments.

According to Linda Sechovec, Executive Director of the New Mexico Health Care Association, “a recent national study found that after three months of park activity on a regular basis, seniors between the ages of 65 and 81 experienced better balance, speed and coordination.” The New Mexico Health Care Association is a membership organization of long-term care providers that follows trends in quality of life and quality care for seniors.

##

The New Mexico Health Care Association is a non-profit professional membership association for long-term care providers. Its mission is to support members and promote individual quality of life for the people they serve.

(505) 880-1088 www.nmhca.org

ADDENDUM

GUIDELINES FOR WRITING A PRESS RELEASE

Upper Left Corner:

FOR IMMEDIATE RELEASE

Upper Right Corner:

Contact Information:

Name, Phone and E-mail

The headline must be written in a way to make your story stand out and entice the reader to learn more. It can be either clever or serious but either way it must grab the reader's attention! Always remember that "News" is about "What's New." Your readers need to know what is "newsworthy" about your press release.

When typing your headline note that the Headline Is in Title Case Meaning You Capitalize Every Word Except for Prepositions and Articles of Three Words or Less. Keep the Headline Short. Ideally it is Not More Than 170 Characters and Does Not Take a Period

For example - **Seniors Swing into Fitness on New Playground for Adults**

The summary paragraph is a synopsis of the press release in regular, even single, sentence form. It doesn't merely repeat the headline or opening paragraph. It just tells the story in a different way.

The lead paragraph begins with City, State-Date. It follows the summary paragraph and contains the most important information. You need to grab your reader's attention here. You can't assume that they have read the headline or summary paragraph; the lead should stand on its own.

The style and content of a press release is like a news story so keep sentences and paragraphs short, about three or four lines per paragraph. The first couple of paragraphs should answer the **Who, What, When, Where, Why and How** questions that your reader would want to know.

Other key elements should expand on the information provided in the lead paragraph. **Use quotes** from key staff, customers or subject matter experts. Present **more details** which can be about something unique or controversial or about a prominent person, place or thing.

"You should include a quote for that human touch" said Gary Sims, CEO of the Free Press Release Center. "And you should use the last paragraph to restate and summarize the key points."

The end of your press release is signified by **##** centered on the bottom of the page. This symbol is placed at the end of your content (but before your company statement which includes your company web address and phone number).

About your company is a short background statement in a footer or at the bottom of the page. For example –

The New Mexico Health Care Association is a non-profit professional membership association for long-term care providers. Its mission is to support members and promote individual quality of life for the people they serve. (505)-880-1088
www.nmhca.org

If applicable, include a confidentiality statement: Confidentiality Notice: This e-mail, including all attachments is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender and destroy all copies of this message.

ADDENDUM

Guideline Information from the Internal Revenue Service (IRS)

Grassroots Efforts Guidelines for Non-Profit Facilities

Please note that these suggestions are compiled from a number of sources, including www.irs.gov, www.ahca.org, www.sos.state.nm.us and other health care associations. This information is meant to assist facilities in determining what can and can't be done but is only a guide. Any political activity by a non-profit organization should be looked at carefully and independently to determine whether it meets with Internal Revenue Service (IRS) and New Mexico Secretary of State (NM SOS) guidelines. NMHCA is cannot be responsible for activities at your facility and cannot guarantee that adherence to these suggestions will meet IRS or SOS requirements.

Lobbying and Election Activity: What the Law Allows

Many in the nonprofit community are concerned about the IRS investigating political activity by churches and other charitable organizations. As a general rule of thumb, the following principles will keep you in compliance with the tax laws and out of trouble with the IRS.

In summary, the IRS states that 501(c) (3) organizations are absolutely prohibited from Political Campaign Activities. This includes any activity that intervenes to endorse or oppose a candidate, the lending of facility property or name to any political campaign activity, and contributions to candidates and PACs. 501 (c) (3) organizations can lobby, as long as lobbying is not a substantial activity of the organization, which is not the case for long term care facilities. Also, General advocacy is permitted as an educational activity (non-partisan).

Make Sure that Any Politically-Related Activity You undertake is Nonpartisan

Nonprofit organizations may help people register to vote, get to a polling place, and educate themselves on those who are running for office. Especially because many of the people we serve may have mobility or other issues that prevent them from getting out on their own to vote or hear from the candidates, senior housing and long-term care facilities frequently assist their residents in these ways. However, all of these activities must be completely nonpartisan, not favoring any one candidate over others.

For example, nonprofit facilities may hold candidate forums for their residents to hear from those who are running for office as long as all candidates are invited and given equal time to speak, the organization makes it clear that it does not favor or oppose any of the candidates, and no fundraising occurs. Not every candidate has to attend in order for the function to proceed, but it must be explained at the function that all candidates were invited and any absences must be noted in a neutral manner. Invitations should be in writing to offer as proof should any questions arise.

Also, facilities may provide transportation to polling places as long as the service is provided on an equal basis to all residents and no distinction is made according to which candidate a resident may support. If a facility distributes materials such as voter guides to residents, the material must be unbiased and non-partisan, even if it has been prepared by outside groups.

How much lobbying a nonprofit organization may do is determined by one of these two tests:

- (1) Nonprofit organizations can elect to have the amount of its permissible lobbying measured under an expenditure test. This test allows nonprofit organizations to lobby freely as long as the amount of money they spend on lobbying communications does not exceed certain spending caps, which are calculated based on their budget; and
- (2) Nonprofit organizations can also elect to be governed by the more nebulous “no substantial part” test, meaning that their lobbying activities cannot amount to a substantial part of their overall activities.

The bottom line is that any involvements you are likely to have in a ballot initiative campaign (short of having written the initiative itself) will not adversely affect your status as a not-for-profit organization.

Do Not Get Involved in Individual Candidate Campaigns

Nonprofit organizations may not advocate either for or against any political candidate’s campaign for public office. **Your organization may not endorse a candidate, contribute to a campaign financially, issue statements on behalf of or in opposition to a candidate, and distribute statements others have written for or against a candidate, or allow its facilities or other assets to be used by a candidate unless all candidates are given similar opportunities.**

People who work for or live in tax-exempt organizations do not lose all their rights of citizenship. Regarding individual involvement, any campaign activity that a person may want to undertake has to be done completely apart from your organization. If, for example, you speak or write on behalf of a candidate, you must do it under your own name and on your own time and expense, not representing your organization, involving your staff, or using your organization’s computer system, telephones, donor lists, or other assets. Since your staff’s activities within the facility and during working hours are attributable to your organization, they need to be familiar and comply with these restrictions as well. Similarly, your organization’s website, newsletter and other communications media must be free of any items endorsing or opposing a candidate.

By following these principles, you can take steps to avoid jeopardizing your organization’s tax-exempt status. NMHCA has included the fact sheet from the IRS website on *Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations* in the appendix section of this tool kit.

From the IRS Website

(Information can be verified on the IRS web links below):

<http://www.irs.gov/charities/charitable/article/0,,id=181565,00.html>

<http://www.irs.gov/charities/charitable/article/0,,id=155030,00.html>

http://www.irs.gov/pub/irs-tege/election_year_phone_forum_slides.pdf

(Rules for Exempt Organizations during an Election Year, see slide show link above)

Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations

FS-2006-17, February 2006

The Internal Revenue Service (IRS) is releasing this fact sheet to provide information to help section 501(c)(3) organizations stay in compliance with the federal tax law. Many of the types of political intervention activities addressed in the fact sheet were those that came under scrutiny during the 2004 election cycle. The contents reflect the IRS interpretation of tax laws enacted by Congress, Treasury regulations, and court decisions. The information is not comprehensive, however, and does not cover every situation. Thus, it is not intended to replace the law or be the sole source of information. The resolution of any particular issue may depend on the specific facts and circumstances of a given taxpayer.

With the 2006 campaign season approaching, the IRS is launching enhanced education and enforcement efforts, based on the findings and analysis of the 2004 election cycle. The IRS is providing this fact sheet to help ensure that charities have enough advance notice of the types of problems that have occurred, the legal strictures against engaging in political activities and how to avoid these problems.

The IRS considers this fact sheet a living document, one that will be revised to take into account future developments and feedback. This fact sheet is the beginning of the IRS effort to increase the educational material available to the community. The IRS encourages comments which may be submitted to the IRS at the following addresses:

Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224
Attn: SE:T:EO:CEO
-or-
tege.co.ceo@irs.gov

Churches should also see Publication 1828, Tax Guide for Churches and Religious Organizations.

Election Year Activities and the Prohibition on Political Campaign Intervention for Section 501(c)(3) Organizations

During election campaigns, many churches, universities, hospitals, social service providers, and other section 501(c)(3) organizations are uncertain about the extent to which they can discuss issues of importance in the campaigns or interact with candidates for public office. They are also uncertain about the role they can play in encouraging citizens to register and vote. This fact sheet is intended to help organizations understand what they can and cannot do when an election campaign is under way.

The Prohibition on Political Campaign Intervention

Under the Internal Revenue Code, all section 501(c)(3) organizations are absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. The prohibition applies to all campaigns including campaigns at the federal, state and local level. Violation of this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes. Those section 501(c)(3) organizations that are private foundations are subject to additional restrictions that are not described in this fact sheet.

What is Political Campaign Intervention?

Political campaign intervention includes any and all activities that favor or oppose one or more candidates for public office. The prohibition extends beyond candidate endorsements. Contributions to political campaign funds or public statements of position (verbal or written) made by or on behalf of an organization in favor of or in opposition to any candidate for public office clearly violate the prohibition on political campaign intervention. Distributing statements prepared by others that favor or oppose any candidate for public office will also violate the prohibition. Allowing a candidate to use an organization's assets or facilities will also violate the prohibition if other candidates are not given an equivalent opportunity. Although section 501(c)(3) organizations may engage in some activities to promote voter registration, encourage voter participation, and provide voter education, they will violate the prohibition on political campaign intervention if they engage in an activity that favors or opposes any candidate for public office. Certain activities will require an evaluation of all the facts and circumstances to determine whether they result in political campaign intervention.

Voter Education, Voter Registration and Get Out the Vote Drives

Section 501(c)(3) organizations are permitted to conduct certain voter education activities (including the presentation of public forums and the publication of voter education guides) if they are carried out in a non-partisan manner. In addition, section 501(c)(3) organizations may encourage people to participate in the electoral process through voter registration and get-out-the-vote drives, conducted in a non-partisan manner. On the other hand, voter education or registration activities conducted in a biased manner that favors (or opposes) one or more candidates is prohibited.

Example 1: B, a section 501(c)(3) organization that promotes community involvement, sets up a booth at the state fair where citizens can register to vote. The signs and banners in and around the booth give only the name of the organization, the date of the next upcoming statewide election, and notice of the opportunity to register. No reference to any candidate or political party is made by the volunteers staffing the booth or in the materials available at the booth, other than the official voter registration forms which allow registrants to select a party affiliation. B is not engaged in political campaign intervention when it operates this voter registration booth.

Example 2: C is a section 501(c)(3) organization that educates the public on environmental issues. Candidate G is running for the state legislature and an important element of her platform is challenging the environmental policies of the incumbent. Shortly before the election, C sets up a telephone bank to call registered voters in the district in which Candidate G is seeking election. In the phone conversations, C's representative tells the voter about the importance of environmental issues and asks questions about the voter's views on these issues. If the voter appears to agree with the incumbent's position, C's representative thanks the voter and ends the call. If the voter appears to agree with Candidate G's position, C's representative reminds the voter about the upcoming election, stresses the importance of voting in the election and offers to provide transportation to the polls. C is engaged in political campaign intervention when it conducts this get-out-the-vote drive.

Individual Activity by Organization Leaders

The political campaign intervention prohibition is not intended to restrict free expression on political matters by leaders of organizations speaking for themselves, as individuals. Nor are leaders prohibited from speaking about important issues of public policy. However, for their organizations to remain tax exempt under section 501(c)(3), leaders cannot make partisan comments in official organization publications or at official functions of the organization. To avoid potential attribution of their comments outside of organization functions and publications, organization leaders who speak or write in their individual capacity are encouraged to clearly indicate that their comments are personal and not intended to represent the views of the organization.

Example 3: President A is the Chief Executive Officer of Hospital J, a section 501(c) (3) organization, and is well known in the community. With the permission of five prominent healthcare industry leaders, including President A, who have personally endorsed Candidate T, Candidate T publishes a full page ad in the local newspaper listing the names of the five leaders. President A is identified in the ad as the CEO of Hospital J. The ad states, “Titles and affiliations of each individual are provided for identification purposes only.” The ad is paid for by Candidate T’s campaign committee. Because the ad was not paid for by Hospital J, the ad is not otherwise in an official publication of Hospital J, and the endorsement is made by President A in a personal capacity, the ad does not constitute campaign intervention by Hospital J.

Example 4: President B is the president of University K, a section 501(c) (3) organization. University K publishes a monthly alumni newsletter that is distributed to all alumni of the university. In each issue, President B has a column titled “My Views.” The month before the election, President B states in the “My Views” column, “It is my personal opinion that Candidate U should be reelected.” For that one issue, President B pays from his personal funds the portion of the cost of the newsletter attributable to the “My Views” column. Even though he paid part of the cost of the newsletter, the newsletter is an official publication of the university. Because the endorsement appeared in an official publication of University K, it constitutes campaign intervention by University K.

Example 5: Minister C is the minister of Church L, a section 501(c) (3) organization and Minister C is well known in the community. Three weeks before the election, he attends a press conference at Candidate V’s campaign headquarters and states that Candidate V should be reelected. Minister C does not say he is speaking on behalf of Church L. His endorsement is reported on the front page of the local newspaper and he is identified in the article as the minister of Church L. Because Minister C did not make the endorsement at an official church function, in an official church publication or otherwise use the church’s assets, and did not state that he was speaking as a representative of Church L, his actions do not constitute campaign intervention by Church L.

Example 6: Chairman D is the chairman of the Board of Directors of M, a section 501(c) (3) organization that educates the public on conservation issues. During a regular meeting of M shortly before the election, Chairman D spoke on a number of issues, including the importance of voting in the upcoming election, and concluded by stating, “It is important that you all do your duty in the election and vote for Candidate W.” Because Chairman D’s remarks indicating support for Candidate W were made during an official organization meeting, they constitute political campaign intervention by M.

Candidate Appearances

Depending on the facts and circumstances, an organization may invite political candidates to speak at its events without jeopardizing its tax-exempt status. Political candidates may be invited in their capacity as candidates, or in their individual capacity (not as a candidate). Candidates may also appear without an invitation at organization events that are open to the public.

A candidate may seek to reassure the organization that it is permissible for the organization to do certain things in connection with the candidate’s appearance. An organization in this position should keep in mind that the candidate may not be familiar with the organization’s tax-exempt status and that the candidate may

be focused on compliance with the election laws that apply to the candidate's campaign rather than the federal tax law that applies to the organization. The organization will be in the best position to ensure compliance with the prohibition on political campaign intervention if it makes its own independent conclusion about its compliance with federal tax law.

Speaking as a Candidate

When a candidate is invited to speak at an organization event as a political candidate, the organization must take steps to ensure that:

- It provides an equal opportunity to political candidates seeking the same office;
- It does not indicate any support for or opposition to the candidate (this should be stated explicitly when the candidate is introduced and in communications concerning the candidate's attendance); and
- No political fundraising occurs.

Equal Opportunity to Participate

In determining whether candidates are given an equal opportunity to participate, an organization should consider the nature of the event to which each candidate is invited, in addition to the manner of presentation.

For example, an organization that invites one candidate to speak at its well attended annual banquet, but invites the opposing candidate to speak at a sparsely attended general meeting, will likely have violated the political campaign prohibition, even if the manner of presentation for both speakers is otherwise neutral.

Public Forums

Sometimes an organization invites several candidates for the same office to speak at a public forum. A public forum involving several candidates for public office may qualify as an exempt educational activity. However, if the forum is operated to show a bias for or against any candidate, then the forum would be political campaign intervention.

When an organization invites several candidates for the same office to speak at a forum, it should consider the following factors:

- Whether questions for the candidate are prepared and presented by an independent nonpartisan panel,
- Whether the topics discussed by the candidates cover a broad range of issues that the candidates would address if elected to the office sought and are of interest to the public,
- Whether each candidate is given an equal opportunity to present his or her view on the issues discussed,
- Whether the candidates are asked to agree or disagree with positions, agendas, platforms or statements of the organization, and
- Whether a moderator comments on the questions or otherwise implies approval or disapproval of the candidates.

Example 7: President E is the president of Society N, a historical society that is a section 501(c)(3) organization. In the month prior to the election, President E invites the three Congressional candidates for the district in which Society N is located to address the members, one each at a regular meeting held on three successive weeks. Each candidate is given an equal opportunity to address and field questions on a wide variety of topics from the members. Society N's publicity announcing the dates for each of the candidate's speeches and President E's introduction of each candidate include no comments on their qualifications or any indication of a preference for any candidate. Society N's actions do not constitute political campaign intervention.

Example 8: The facts are the same as in Example 7 except that there are four candidates in the race rather than three, and one of the candidates declines the invitation to speak. In the publicity announcing the dates for each of the candidate's speeches, Society N includes a statement that the order of the speakers was determined at random and the fourth candidate declined the Society's invitation to speak. President E makes

the same statement in his opening remarks at each of the meetings where one of the candidates is speaking. Society N's actions do not constitute political campaign intervention.

Example 9: Minister F is the minister of Church O, a section 501(c)(3) organization. The Sunday before the November election, Minister F invites Senate Candidate X to preach to her congregation during worship services. During his remarks, Candidate X states, "I am asking not only for your votes, but for your enthusiasm and dedication, for your willingness to go the extra mile to get a very large turnout on Tuesday." Minister F invites no other candidate to address her congregation during the Senatorial campaign. Because these activities take place during official church services, they are attributed to Church O. By selectively providing church facilities to allow Candidate X to speak in support of his campaign, Church O's actions constitute political campaign intervention.

Speaking or Participating as a Non-Candidate

Candidates may also appear or speak at organization events in a non-candidate capacity. For instance, a political candidate may be a public figure who is invited to speak because he or she: (a) currently holds, or formerly held, public office; (b) is considered an expert in a non political field; or (c) is a celebrity or has led a distinguished military, legal, or public service career. A candidate may choose to attend an event that is open to the public, such as a lecture, concert or worship service. The candidate's presence at an organization-sponsored event does not, by itself, cause the organization to be engaged in political campaign intervention. However, if the candidate is publicly recognized by the organization, or if the candidate is invited to speak, the organization must ensure that:

- The individual is chosen to speak solely for reasons other than candidacy for public office;
- The individual speaks only in a non-candidate capacity;
- Neither the individual nor any representative of the organization makes any mention of his or her candidacy or the election;
- No campaign activity occurs in connection with the candidate's attendance; and
- The organization maintains a nonpartisan atmosphere on the premises or at the event where the candidate is present.

In addition, the organization should clearly indicate the capacity in which the candidate is appearing and should not mention the individual's political candidacy or the upcoming election in the communications announcing the candidate's attendance at the event.

Example 10: Historical society P is a section 501(c) (3) organization. Society P is located in the state capital. President G is the president of Society P and customarily acknowledges the presence of any public officials present during meetings. During the state gubernatorial race, Lieutenant Governor Y, a candidate, attends a meeting of the historical society. President G acknowledges the Lieutenant Governor's presence in his customary manner, saying, "We are happy to have joining us this evening Lieutenant Governor Y." President G makes no reference in his welcome to the Lieutenant Governor's candidacy or the election. Society P has not engaged in political campaign intervention as a result of President G's actions.

Example 11: Chairman H is the chairman of the Board of Hospital Q, a section 501(c) (3) organization. Hospital Q is building a new wing. Chairman H invites Congressman Z, the representative for the district containing Hospital Q, to attend the groundbreaking ceremony for the new wing. Congressman Z is running for reelection at the time. Chairman H makes no reference in her introduction to Congressman Z's candidacy or the election. Congressman Z also makes no reference to his candidacy or the election and does not do any fundraising while at Hospital Q. Hospital Q has not intervened in a political campaign.

Example 12: University X is a section 501(c)(3) organization. X publishes an alumni newsletter on a regular basis. Individual alumni are invited to send in updates about themselves which are printed in each edition of the newsletter. After receiving an update letter from Alumnus Q, X prints the following: "Alumnus Q, class of 'XX is running for mayor of Metropolis." The newsletter does not contain any reference to this election or

to Alumnus Q's candidacy other than this statement of fact. University X has not intervened in a political campaign.

Example 13: Mayor G attends a concert performed by Symphony S, a section 501(c) (3) organization, in City Park. The concert is free and open to the public. Mayor G is a candidate for reelection, and the concert takes place after the primary and before the general election. During the concert, the chairman of S's board addresses the crowd and says, "I am pleased to see Mayor G here tonight. Without his support, these free concerts in City Park would not be possible. We will need his help if we want these concerts to continue next year so please support Mayor G in November as he has supported us." As a result of these remarks, Symphony S has engaged in political campaign intervention.

Issue Advocacy vs. Political Campaign Intervention

Under federal tax law, section 501(c) (3) organizations may take positions on public policy issues, including issues that divide candidates in an election for public office. However, section 501(c) (3) organizations must avoid any issue advocacy that functions as political campaign intervention. Even if a statement does not expressly tell an audience to vote for or against a specific candidate, an organization delivering the statement is at risk of violating the political campaign intervention prohibition if there is any message favoring or opposing a candidate. A statement can identify a candidate not only by stating the candidate's name but also by other means such as showing a picture of the candidate, referring to political party affiliations, or other distinctive features of a candidate's platform or biography. All the facts and circumstances need to be considered to determine if the advocacy is political campaign intervention.

Key factors in determining whether a communication results in political campaign intervention include the following:

- Whether the statement identifies one or more candidates for a given public office;
- Whether the statement expresses approval or disapproval for one or more candidates' positions and/or actions;
- Whether the statement is delivered close in time to the election;
- Whether the statement makes reference to voting or an election;
- Whether the issue addressed in the communication has been raised as an issue distinguishing candidates for a given office;
- Whether the communication is part of an ongoing series of communications by the organization on the same issue that are made independent of the timing of any election; and
- Whether the timing of the communication and identification of the candidate are related to a non-electoral event such as a scheduled vote on specific legislation by an officeholder who also happens to be a candidate for public office.

A communication is particularly at risk of political campaign intervention when it makes reference to candidates or voting in a specific upcoming election. Nevertheless, the communication must still be considered in context before arriving at any conclusions.

Example 14: University O, a section 501(c)(3) organization, prepares and finances a full page newspaper advertisement that is published in several large circulation newspapers in State V shortly before an election in which Senator C is a candidate for nomination in a party primary. Senator C represents State V in the United States Senate. The advertisement states that S. 24, a pending bill in the United States Senate, would provide additional opportunities for State V residents to attend college, but Senator C has opposed similar measures in the past. The advertisement ends with the statement "Call or write Senator C to tell him to vote for S. 24." Educational issues have not been raised as an issue distinguishing Senator C from any opponent. S. 24 is scheduled for a vote in the United States Senate before the election, soon after the date that the advertisement is published in the newspapers. Even though the advertisement appears shortly before the election and identifies Senator C's position on the issue as contrary to O's position, University O has not

violated the political campaign intervention prohibition because the advertisement does not mention the election or the candidacy of Senator C, education issues have not been raised as distinguishing Senator C from any opponent, and the timing of the advertisement and the identification of Senator C are directly related to the specifically identified legislation University O is supporting and appears immediately before the United States Senate is scheduled to vote on that particular legislation. The candidate identified, Senator C, is an officeholder who is in a position to vote on the legislation.

Example 15: Organization R, a section 501(c)(3) organization that educates the public about the need for improved public education, prepares and finances a radio advertisement urging an increase in state funding for public education in State X, which requires a legislative appropriation. Governor E is the governor of State X. The radio advertisement is first broadcast on several radio stations in State X beginning shortly before an election in which Governor E is a candidate for re election. The advertisement is not part of an ongoing series of substantially similar advocacy communications by Organization R on the same issue. The advertisement cites numerous statistics indicating that public education in State X is under funded. While the advertisement does not say anything about Governor E's position on funding for public education, it ends with "Tell Governor E what you think about our under-funded schools." In public appearances and campaign literature, Governor E's opponent has made funding of public education an issue in the campaign by focusing on Governor E's veto of an income tax increase the previous year to increase funding of public education. At the time the advertisement is broadcast, no legislative vote or other major legislative activity is scheduled in the State X legislature on state funding of public education. Organization R has violated the political campaign prohibition because the advertisement identifies Governor E, appears shortly before an election in which Governor E is a candidate, is not part of an ongoing series of substantially similar advocacy communications by Organization R on the same issue, is not timed to coincide with a non election event such as a legislative vote or other major legislative action on that issue, and takes a position on an issue that the opponent has used to distinguish himself from Governor E.

Example 16: Candidate A and Candidate B are candidates for the state senate in District W of State X. The issue of State X funding for a new mass transit project in District W is a prominent issue in the campaign. Both candidates have spoken out on the issue. Candidate A supports for the new mass transit project. Candidate B opposes the project and supports State X funding for highway improvements instead. P is the executive director of C, a section 501(c) (3) organization that promotes community development in District W. At C's annual fundraising dinner in District W, which takes place in the month before the election in State X, P gives a lengthy speech about community development issues including the transportation issues. P does not mention the name of any candidate or any political party. However, at the conclusion of the speech, P makes the following statement, "For those of you who care about quality of life in District W and the growing traffic congestion, there is a very important choice coming up next month. We need new mass transit. More highway funding will not make a difference. You have the power to relieve the congestion and improve your quality of life in District W. Use that power when you go to the polls and cast your vote in the election for your state senator." C has violated the political campaign intervention as a result of P's remarks at C's official function shortly before the election, in which P referred to the upcoming election after stating a position on an issue that is a prominent issue in a campaign that distinguishes the candidates.

Voter Guides

Voter guides are usually pamphlets or other short documents, often in chart form, intended to help voters compare candidates' positions on a set of issues. Preparing or distributing a voter guide may violate the prohibition against political campaign intervention if the guide focuses on a single issue or narrow range of issues, or if the questions are structured to reflect bias. Although any document that identifies candidates and their positions close in time to an election has the potential to result in political campaign intervention, preparation or distribution of voter guides, because of their nature, present a particular risk for non compliance. The following factors are key considerations in whether a voter guide can be distributed to educate voters without violating the prohibition on political campaign intervention.

- Whether the questions and any other description of the issues are clear and unbiased in both their structure and content.
- Whether the questions posed provided to the candidates are identical to those included in the voter guide.
- Whether the candidates are given a reasonable amount of time to respond to the questions. If the candidate is given limited choices for an answer to a question (e.g. yes/no, support/oppose), whether the candidate is also given a reasonable opportunity to explain his position in his own words and that explanation is included in the voter guide.
- Whether the answers in the voter guide are those provided by the candidates in response to the questions, including whether the candidate's answers are unedited, and whether they appear in close proximity to the question to which they respond.
- Whether all candidates for a particular office are covered.
- Whether the number of questions, and the subjects covered, are sufficient to encompass most major issues of interest to the entire electorate.

In assessing whether a voter guide is unbiased and nonpartisan, every aspect of the voter guide's format, content and distribution must be taken into consideration. If the organization's position on one or more issues is set out in the guide so that it can be compared to the candidates' positions, the guide will constitute political campaign intervention.

An organization may be asked to distribute voter guides prepared by a third party. Each organization that distributes one or more voter guides is responsible for its own actions. If the voter guide is biased, distribution of the voter guide is an act of political campaign intervention. Therefore, an organization should reach its own independent conclusion about whether a voter guide prepared by itself or prepared by a third party covers a broad scope of issues and uses neutral form and content.

Business Activity

The question of whether an activity constitutes participation or intervention in a political campaign may also arise in the context of a business activity of the organization, such as selling or renting of mailing lists, the leasing of office space, or the acceptance of paid political advertising. In this context, some of the factors to be considered in determining whether the organization has engaged in political campaign intervention include the following:

- Whether the good, service or facility is available to candidates in the same election on an equal basis,
- Whether the good, service, or facility is available only to candidates and not to the general public,
- Whether the fees charged to candidates are at the organization's customary and usual rates, and
- Whether the activity is an ongoing activity of the organization or whether it is conducted only for a particular candidate.

Example 17: Museum K is a section 501(c) (3) organization. It owns an historic building that has a large hall suitable for hosting dinners and receptions. For several years, Museum K has made the hall available for rent to members of the public. Standard fees are set for renting the hall based on the number of people in

attendance, and a number of different organizations have rented the hall. Museum K rents the hall on a first come, first served basis. Candidate P rents Museum K's social hall for a fundraising dinner. Candidate P's campaign pays the standard fee for the dinner. Museum K is not involved in political campaign intervention as a result of renting the hall to Candidate P for use as the site of a campaign fundraising dinner.

Example 18: Theater L is a section 501(c) (3) organization. It maintains a mailing list of all of its subscribers and contributors. Theater L has never rented its mailing list to a third party. Theater L is approached by the campaign committee of Candidate Q, who supports increased funding for the arts. Candidate Q's campaign committee offers to rent Theater L's mailing list for a fee that is comparable to fees charged by other similar organizations. Theater L rents its mailing list to Candidate Q's campaign committee. Theater L declines similar requests from campaign committees of other candidates. Theater L has intervened in a political campaign.

Web Sites

The Internet has become a widely used communications tool. Section 501(c) (3) organizations use their own web sites to disseminate statements and information. They also routinely link their web sites to web sites maintained by other organizations as a way of providing additional information that the organizations believe is useful or relevant to the public.

A web site is a form of communication. If an organization posts something on its web site that favors or opposes a candidate for public office, the organization will be treated the same as if it distributed printed material, oral statements or broadcasts that favored or opposed a candidate.

An organization has control over whether it establishes a link to another site. When an organization establishes a link to another web site, the organization is responsible for the consequences of establishing and maintaining that link, even if the organization does not have control over the content of the linked site. Because the linked content may change over time, an organization may reduce the risk of political campaign intervention by monitoring the linked content and adjusting the links accordingly.

Links to candidate-related material, by themselves, do not necessarily constitute political campaign intervention. The IRS will take all the facts and circumstances into account when assessing whether a link produces that result. The facts and circumstances to be considered include, but are not limited to, the context for the link on the organization's web site, whether all candidates are represented, any exempt purpose served by offering the link, and the directness of the links between the organization's web site and the web page that contains material favoring or opposing a candidate for public office.

Example 19: M, a section 501(c)(3) organization, maintains a web site and posts an unbiased, nonpartisan voter guide that is prepared consistent with the principles discussed in the voter guide section above. For each candidate covered in the voter guide, M includes a link to that candidate's official campaign web site. The links to the candidate web sites are presented on a consistent neutral basis for each candidate, with text saying "For more information on Candidate X, you may consult [URL]." M has not intervened in a political campaign because the links are provided for the exempt purpose of educating voters and are presented in a neutral, unbiased manner that includes all candidates for a particular office.

Example 20: Hospital N, a section 501(c)(3) organization, maintains a web site that includes such information as medical staff listings, directions to Hospital N, and descriptions of its specialty health programs, major research projects, and other community outreach programs. On one page of the web site, Hospital N describes its treatment program for a particular disease. At the end of the page, it includes a section of links to other web sites titled "More Information." These links include links to other hospitals that have treatment programs for this disease, research organizations seeking cures for that disease, and articles about treatment programs. This section includes a link to an article on the web site of O, a major national newspaper, praising Hospital N's treatment program for the disease. The page containing the article on O's web site contains no reference to any candidate or election and has no direct links to candidate or election information. Elsewhere

on O's web site, there is a page displaying editorials that O has published. Several of the editorials endorse candidates in an election that has not yet occurred. Hospital N has not intervened in a political campaign by maintaining the link to the article on O's web site because the link is provided for the exempt purpose of educating the public about Hospital N's programs and neither the context for the link, nor the relationship between Hospital N and O nor the arrangement of the links going from Hospital N's web site to the endorsement on O's web site indicate that Hospital N was favoring or opposing any candidate.

Example 21: Church P, a section 501(c)(3) organization, maintains a web site that includes such information as biographies of its ministers, times of services, details of community outreach programs, and activities of members of its congregation. B, a member of the congregation of Church P, is running for a seat on the town council. Shortly before the election, Church P posts the following message on its web site, "Lend your support to B, your fellow parishioner, in Tuesday's election for town council." Church P has intervened in a political campaign on behalf of B.

Effect of Conducting Multiple Activities

Although each of the activities described in this fact sheet is described separately, an organization might combine one or more of the types of activity described above. For example, an organization leader may speak about an issue at an event where a candidate appears, or a voter guide might be distributed at a candidate forum. Where there is a combination of activities, the interaction among them may affect whether or not the organization is engaged in political campaign intervention.

ADDENDUM

Guideline Information from the New Mexico Secretary of State (SOS) pertaining to Political Contributions

The Secretary of State has posted on its website all guidelines and current law pertaining to Political Contributions. Please note that **new law goes into effect on November 3, 2010** that will affect Contributions Limitations; Candidates and Political Committees. This section of new law (Section 1-19-34.7) can be found and read in its entirety on page 183 of the Campaign Reporting Act at <http://www.sos.state.nm.us/pdf/2009CampaignPractices.pdf>

The following information is for summary purpose only and NMHCA is not to be regarded as a legal expert pertaining to these or other laws.

Regarding individual contributions: the new law states that an individual (as opposed to a political committee) can make contributions to a candidate for non-statewide office (such as a legislative race) during either a primary general election but that total contributions cannot exceed \$2300 from the individual to the candidate. The contribution limitations from an individual to a candidate for a statewide office (such as a gubernatorial race) cannot exceed \$5000 in total contributions during either a primary or general election. The same limitations apply from an individual when contributing to a political committee.

Regarding political committees: A political action committee (PAC) can contribute to a candidate's campaign, or another PAC, during either a primary or general election, but total contributions to either cannot exceed \$ 5000.

For more information, please contact the Secretary of State's Office at 505-827-3600 or 1-800-477-3632. Their offices are located at the New Mexico State Capitol, 325 Don Gaspar, Suite 300, Santa Fe, NM 87503

Please note the following links for laws on campaign reporting and financial disclosure.

Campaign Reporting Act: <http://www.sos.state.nm.us/pdf/2009CampaignPractices.pdf>

Financial Disclosure Act (New): <http://www.sos.state.nm.us/pdf/FDA2010.pdf>