

## **HANNIBAL ARTS COUNCIL ADVOCACY POLICY**

As a 501(c)(3) Organization, the Hannibal Arts Council is prohibited from a number of political activities. The IRS notes that organizations such as the Hannibal Arts Council “cannot endorse any candidates, make donations to their campaigns, engage in fund raising, distribute statements, or become involved in any other activities that may be beneficial or detrimental to any candidate.”

Organizations can sponsor debates or forums to educate voters, providing no preference is shown for or against any certain candidate.

While the rules governing elections are clear, lobbying and advocacy rules are less clear. We are not allowed to engage in direct or “grass roots” lobbying to any “substantial” extent. While there is no ironclad definition of “substantial” by the IRS, five-percent of total activities is often cited by others as a guide, with certain caveats. Certainly attending the one-day a year “Citizen’s Day for the Arts” in Jefferson City is an example of appropriate grass roots efforts. In fact some activities are not considered lobbying at all, including informing audiences about pending legislation (as long as it does not include a call for action), communicating with legislators about legislation that could effect the existence of our organization, and advocating broad social issues, without mentioning specific legislation.

Tax-exempt organizations are permitted to speak on issues, and need not engage in self-censorship. “Coded language” may indicate support or opposition, and must be avoided. However, tax-exempt organizations may publish responses to questionnaires as long as they are sent to all candidates, and no viewpoint is expressed. Facilities of non-profit organizations must make it clear that it is not endorsing a candidate. Mailing lists can be made available, but if one candidate uses it, other candidates should be contacted about its availability. Tax-exempt organizations may even accept paid political advertising under certain conditions.

These rules do not prohibit board members, volunteers or employees from participating in the election process. But the IRS notes that they cannot “in any way utilize the organization’s financial resources, facilities, or personnel and must clearly and unambiguously indicate that the actions taken or statements made are those of the individual and not of the organization.”

**Adopted: 11/07**

**Amended:**