

CHAMBER OF COMMERCE
OF THE
UNITED STATES OF AMERICA

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TO THE MEMBERS OF THE U.S. HOUSE OF REPRESENTATIVES:

The U.S. Chamber of Commerce, the world's largest business federation representing the interests of more than three million businesses of all sizes, sectors, and regions, as well as state and local chamber and industry associations, and dedicated to promoting, protecting, and defending America's free enterprise system, supports H.R. 5053, the "Preventing IRS Abuse and Protecting Free Speech Act." H.R. 5053 would serve as an important safeguard for constitutionally protected free speech and provide tax-exempt organizations needed protection from continued abuse by those who want to use the tax system as a bludgeon to silence the voices of those with whom they disagree.

Free speech is a fundamental right of every American, transcending political ideals and views on public policy, no matter the popularity (or lack thereof) of the voiced opinions. The exercise of this indelible right should not leave the speaker subject to harassment, intimidation, or retaliation by a governmental organization when its ideas do not align with or criticize those who are in power.

The use of the tax system to intimidate speakers and limit their speech is very troubling. To paraphrase Chief Justice John Marshall, the power to tax is the power to destroy. And, as we have seen from the IRS's actions regarding the Tea Party, the disclosure of donor information does nothing more than place a target on the backs of those exercising their First Amendment rights. In fact, according to a 2014 study conducted by the House Ways and Means Committee, one in ten tea party donors were subject to IRS audits—about ten times the average.

H.R. 5053 would amend the Internal Revenue Code of 1986 to prohibit the Secretary of the Treasury from requiring that the identity of contributors to 501(c) organizations be included in annual returns. The bill would help nonprofit groups from being intimidated into silence as a result of an "accidental" disclosure by the IRS. This important change would help alleviate governmental policing of associational beliefs and the collective exercise of those opinions through the First Amendment.

The Chamber strongly supports H.R. 5053, opposes any hostile weakening amendments, and urges the bill's favorable consideration by the full House. **The Chamber may include votes on, or in relation to, this legislation in our annual *How They Voted* scorecard.**

Sincerely,



R. Bruce Josten