

March 2, 2012
New York City Campaign Finance Board
40 Rector St., 7th Floor
New York, NY 10006

Comments of Nonprofit Coordinating Committee of New York Regarding Revised
Proposed Regulations

The Nonprofit Coordinating Committee of New York (NPCC) is writing to express our support for the positions taken by Lawyers Alliance for New York in their comments to you dated March 1, 2012 regarding Proposed Rules for Independent Expenditures. NPCC is an “umbrella” organization representing and serving over 1,500 member nonprofit 501(c)(3) organizations in the New York City area.

In particular, we thank you for exempting section 501(c)(3) organizations from the disclosure requirements for electioneering communications. To supplement the arguments for that action set forth by Lawyers Alliance, we would stress our view that, absent the exemption granted in the Revised Proposed Regulations, section 501(c)(3) organizations might have been dissuaded from conducting legislative advocacy because of fears that the IRS might view that advocacy as impermissible political activity that could threaten the organization's federal tax exemption. While we believe that that view would be incorrect, as a real world matter, if New York City treated legislative advocacy as political activity, we believe, that numerous section 501(c)(3) organizations would abstain from expressing their views at the prompting of cautious advisors and/or board members.

Thank you for reflecting our views on this important issue in the Revised Proposed Regulations.