



June 23, 2025

The Honorable Mike Johnson
Speaker of the House
521 Cannon House Office Building
Washington, D.C. 20515

The Honorable Jason Smith
Chairman, House Committee on Ways and Means
1011 Longworth House Office Building
Washington, D.C. 20515

Dear Speaker Johnson and Chairman Smith:

As Congress considers how to make the 2017 Trump tax cuts permanent, the undersigned organizations write to express our strong opposition to any proposals that would impose new taxes or restrictions on private charitable foundations. We support the recently released Senate Finance Committee's language that eliminates the harmful private foundation tax increases included in the House-passed version of the One Big Beautiful Bill Act (OBBA).

As nonprofit organizations that support individual liberty, limited government and free enterprise, we know policies that siphon private dollars away from charities to line the government's coffers are antithetical to conservative values and significantly impair the ability to pursue our missions.

Our organizations support conservative and free market leaders whose research and analysis inform policy ideas, increase government accountability and transparency efforts, educate the public, drive civic engagement and promote American values. We would not be the only ones harmed by such policies, however. Charitable giving supports nearly every conservative cause from advancing the school choice and pro-life movements to protecting our constitutional rights and religious freedoms—as well as community groups nationwide that support our country's most vulnerable.

While President Trump and congressional leadership have made laudable strides toward lowering taxes and addressing runaway federal spending, imposing additional taxes and restrictions on charitable giving undermines their goal of uplifting Americans.

The draft Senate bill rightly eliminates the private foundation tax increases included in the House version of the One Big Beautiful Bill Act (OBBA). The House-passed bill would raise taxes on charities by more than 600%, allowing the IRS to take nearly \$16 billion from private charitable foundations that would otherwise help improve the lives of many Americans. Countless programs and services that provide for the needs of people in every state are funded by the generosity of private citizens. Without them,



we would see more Americans reliant on government, which ultimately costs us all more for what is often an inefficient bureaucratic solution.

This enormous transfer of private resources to fund big government spending runs counter to conservative principles and the Trump administration's efforts to reduce the size and scope of the federal bureaucracy. Instead of targeting the resources of private foundations, Congress should view them as the perfect partner to fill the gaps as policymakers roll back bloated and ineffective government programs.

The truth is that most private foundations operate with lean staff, long-term vision and a deep commitment to serving their communities. Increasing their tax burden would discourage the generosity of families and individuals who voluntarily choose to dedicate time and resources to improving the world for those around them.

Charitable giving helps form the bedrock of a resilient America by supporting organizations committed to creating a stronger, healthier society where every person has the opportunity to thrive. We support our nation's long history of encouraging private initiative and generosity that benefits the common good, and we will work to advance conservative and free market policies that continue this legacy.

Respectfully,

Christie Herrera
Philanthropy Roundtable

Brent Gardner
Americans for Prosperity

Nicole Neily
Defending Education

Annette Meeks
Freedom Foundation of Minnesota

Victor Riches
Goldwater Institute

Jon Caldara
Independence Institute

Tim Chapman
Advancing American Freedom

Nathan A. Benefield
Commonwealth Foundation

Kristina Rasmussen
Do No Harm

Randy Hicks
Georgia Center for Opportunity

Ronald M. Nate, Ph.D.
Idaho Freedom Foundation

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Tom Giovanetti
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Mountain States Policy Center

Jonathan Small
Oklahoma Council of Public Affairs

Wendy Damron
Palmetto Promise Institute

Heather Lauer
People United for Privacy Foundation

Paul J. Gessing
Rio Grande Foundation

David Williams
Taxpayers Protection Alliance

Roger R. Ream
The Fund for American Studies

Mary Ellen Beatty
Institute for the American Worker

Joseph G. Lehman
Mackinac Center for Public Policy

Pete Sepp
National Taxpayers Union

Sally Pipes
Pacific Research Institute

Daniel J. Erspamer
Pelican Institute for Public Policy

Brenda Talent
Show-Me Institute

Tracie Sharp
State Policy Network

Todd F. Gaziano
The Center for Individual Rights

Jennifer Schubert-Akin
The Steamboat Institute

CC: All members of the House Republican Conference