

## Public Policy and Legislative Priorities

- Promote and support tax policy that empowers community solutions through nonprofits.
  - Advocate for a statutory exemption for nonprofits from collecting sales and use tax on admissions.
  - Advocate for a statutory exemption for nonprofits from collecting sales and use tax on any other related fundraising activities, including items sold or auctioned for fundraising purposes.
  - Support existing, enhanced and new tax and other incentives (including a non-itemizer deduction) at the federal, state and local levels that encourage individuals to volunteer their time and contribute money to the missions of all charitable nonprofits and oppose floors, caps or limits on existing charitable giving incentives.
  - Oppose the imposition of fees, payments in lieu of taxes (PILOTs) and other taxes and fees on tax-exempt nonprofit organizations.
  - Maintain and – where appropriate – expand nonprofit exemptions from paying state and local property, sales and use taxes and from collecting sales and use taxes.

*Charitable Giving, Nonprofit Exempt Status Protection, Economic and Workforce Development*

- Promote and support executive action or legislation that furthers the sector's efforts to streamline nonprofit contracts with government, as outlined in the final recommendation of the Government Contracting Task Force (issued November 15, 2016).

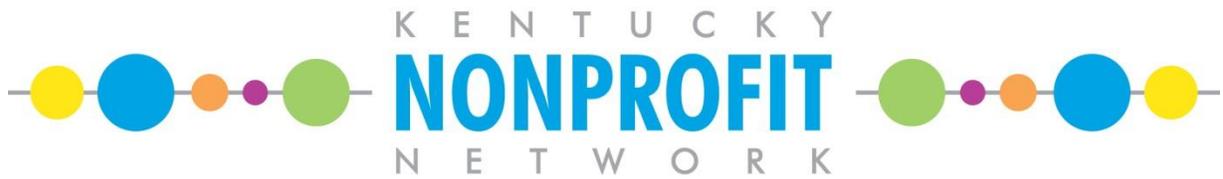
*Nonprofit-Government Relations, Economic and Workforce Development, Best Practices and Accountability*

- Advocate for a fair, accurate and complete 2020 U.S. Census.
  - Engage with other nonprofits, the state Complete Count Task Force and local Complete Count Committees to encourage education and awareness of the importance of the census.

*Civic Participation, Economic and Workforce Development*

- Promote, support and protect the advocacy rights of nonprofit organizations.
  - Preserve the integrity of charitable nonprofits by supporting the tax-law ban on electioneering and partisan political activities.
  - Oppose restrictions on the advocacy rights of charitable nonprofits.

*Advocacy and Lobbying Rights, Civic Participation*



## Public Policy Agenda

*Kentucky Nonprofit Network's public policy agenda provides clear principles common to all nonprofits regarding policy priorities at the federal, state and local levels. The following agenda represents our annual framework for addressing public policy that impacts and strengthens nonprofits in Kentucky.*

**Nonprofit Sector Public Awareness** – Educate policy makers and the general public on the breadth, scope and economic importance of the nonprofit sector in Kentucky and in the United States.

**Nonprofit Exempt Status Protection** – Support actions to preserve and protect the tax-exempt status of nonprofits and promote policies that strengthen the nonprofit economy.

**Charitable Giving and Volunteerism** – Preserve and enact policies that effectively incentivize citizens to donate and volunteer to support the work of Kentucky's charitable organizations.

**Nonprofit-Government Relations** – Improve and strengthen the nonprofit-government relationship through reforms to the contracting and grant making processes. Advocate for government's payment of the full cost of services provided on its behalf by nonprofits. Encourage all nonprofits to be meaningful participants in the state and local budget processes.

**Advocacy and Lobbying Rights, Civic Participation** – Protect the rights of all 501 (c)(3) organizations to advocate for their respective missions and strengthen the ability of Kentucky nonprofits to engage in the public policy arena. Protect nonprofits' right to promote democracy and civic participation, including voting, on a non-partisan basis.

**Best Practices and Accountability** – Support actions which provide fair and reasonable expectations of accountability within the nonprofit sector. Enhance the ability of Kentucky nonprofits to function at the highest levels of governance, integrity, efficiency and transparency and be accountable to the public they serve, while working to ensure that registration and disclosure requirements are necessary, reasonable, and non-burdensome.

**Economic and Workforce Development** – Support actions to expand and strengthen incentives that encourage growth in the nonprofit community and promote educational and professional development opportunities for nonprofit staff and volunteers. Oppose legislation or actions that adversely impact the effectiveness of nonprofits, including employment laws and rules, alternative funding mechanisms and independence of the sector.