



## 2021 Public Policy and Legislative Priorities

- ✓ Economic relief for nonprofits:
  - ⇒ Advocate for federal, state and local COVID relief programs that are accessible for all nonprofits and treat nonprofits equitably with for-profit businesses.
  - ⇒ Support federal relief for state and local governments so that partnerships with nonprofits to deliver services impacting citizens and community quality of life can continue effectively.
- ✓ Tax policy that empowers community solutions through nonprofits:
  - ⇒ Support expanded, enhanced and new tax and other incentives for individuals and businesses, including a universal non-itemizer charitable giving tax deduction, at the federal and state level to encourage individuals to give generously to the work of charitable nonprofits. Actively oppose floors, caps or limits on existing incentives that would harm the sector's ability to leverage philanthropic support.
  - ⇒ 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.
- ✓ Unemployment relief for nonprofits:
  - ⇒ Advocate for 100% coverage of all COVID-19 related unemployment insurance claims for self-insured/reimbursing nonprofit employers and extension of this coverage in 2021.
  - ⇒ Advocate for federal relief for the state unemployment insurance trust fund, impacting thousands of nonprofit employers contributing to the fund.
- ✓ Nonprofit advocacy rights and civic engagement:
  - ⇒ 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.
  - ⇒ Support legislation that makes it easier for Kentuckians to vote.
- ✓ Public-private collaboration for the public good: Promote and support executive action or legislation that address systemic problems with nonprofit-government contracting, including streamlining contracts and contracts paying for the full cost of services (outlined in the final recommendation of the Government Contracting Task Force, 11/15/16).
- ✓ Budgeting and spending to address community needs: Advocate for thoughtful state budget decisions and tax reform that encourage solutions that promote fiscal stability and growth, while ensuring that the work of nonprofits on behalf of the communities and people they serve is sustained and protected.
- ✓ Nonprofit effectiveness and independence: Oppose policies or legislation that impose increased costs, burdens, barriers, limitations or liabilities on nonprofits – negatively impacting their ability to effectively accomplish their core mission.



## 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 that enhance and strengthen the nonprofit sector's vital role in Kentucky's economy. Actively engage in advancing policies that support diverse, equitable and inclusive workplaces and communities that will help all Kentuckians thrive, including policies and legislation that address systemic inequities. Oppose legislation or actions that adversely impact or threaten the effectiveness of nonprofits, including employment laws and rules, alternative funding mechanisms and sector independence.