

# **Advocacy in Action: Charitable Act, Tax Bill and Tools for Nonprofits**

*brought to you by The Oklahoma Center for Nonprofits*  
**Tuesday, May 27, 2025**

OKLAHOMA CENTER FOR NONPROFITS

# Welcome



Marnie Taylor, President & CEO  
Oklahoma Center for Nonprofits

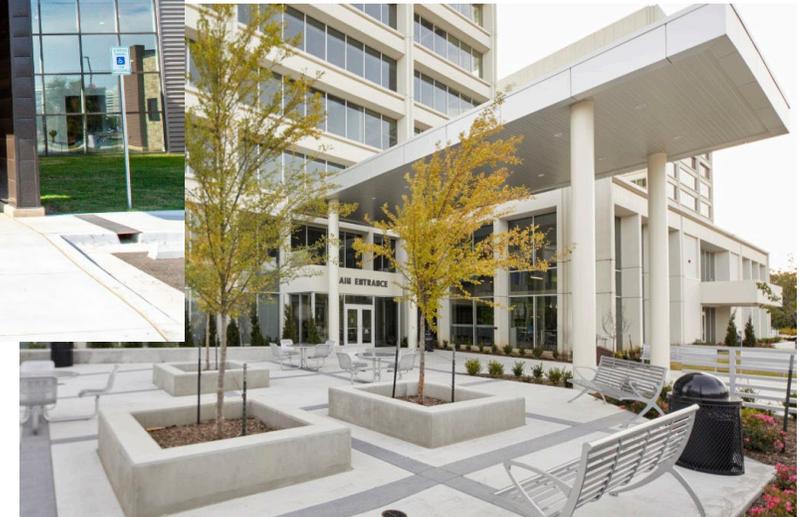
# About the Oklahoma Center for Nonprofits

Serving more than 1,000 members statewide, the Oklahoma Center for Nonprofits convenes charitable leaders and entities for collaboration, professional development, advocacy, consulting, recognition and more. Since 1981, the OKCNP has empowered nonprofit organizations and individuals to achieve excellence in their missions, working together for a better Oklahoma.



Tulsa >

< Oklahoma City



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OUR MISSION:  
EMPOWERING NONPROFITS  
TO ACHIEVE EXCELLENCE  
IN THEIR MISSIONS



HELP US DEVELOP OKLAHOMA'S  
NEXT NONPROFIT LEADERS

MEMBERSHIP

ADVOCACY

PROFESSIONAL DEVELOPMENT

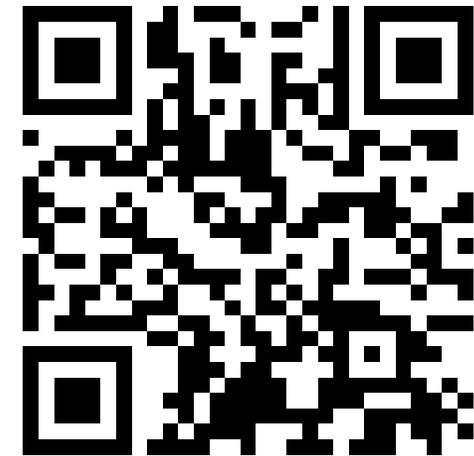
CONSULTING

# Upcoming Sector Connector

First Wednesday of each month at 10 am

**Coming up Wednesday, June 4: Government Funding and Risk Mitigation with Leading Oklahoma Experts**

*Help us welcome **Joshua Sharum, Grants and Special Projects Manager, Office of U.S. Senator James Lankford**, who will speak briefly on his role serving Oklahomans and the current landscape with federal grants. Then, experts from **SOAR Partners**, a social impact consulting and technology company finding innovative solutions to today's most complex nonprofit challenges, will provide an overview of **risk mitigation** considerations and techniques nonprofits should be aware of during uncertain times.*



[Sector Connections](#)



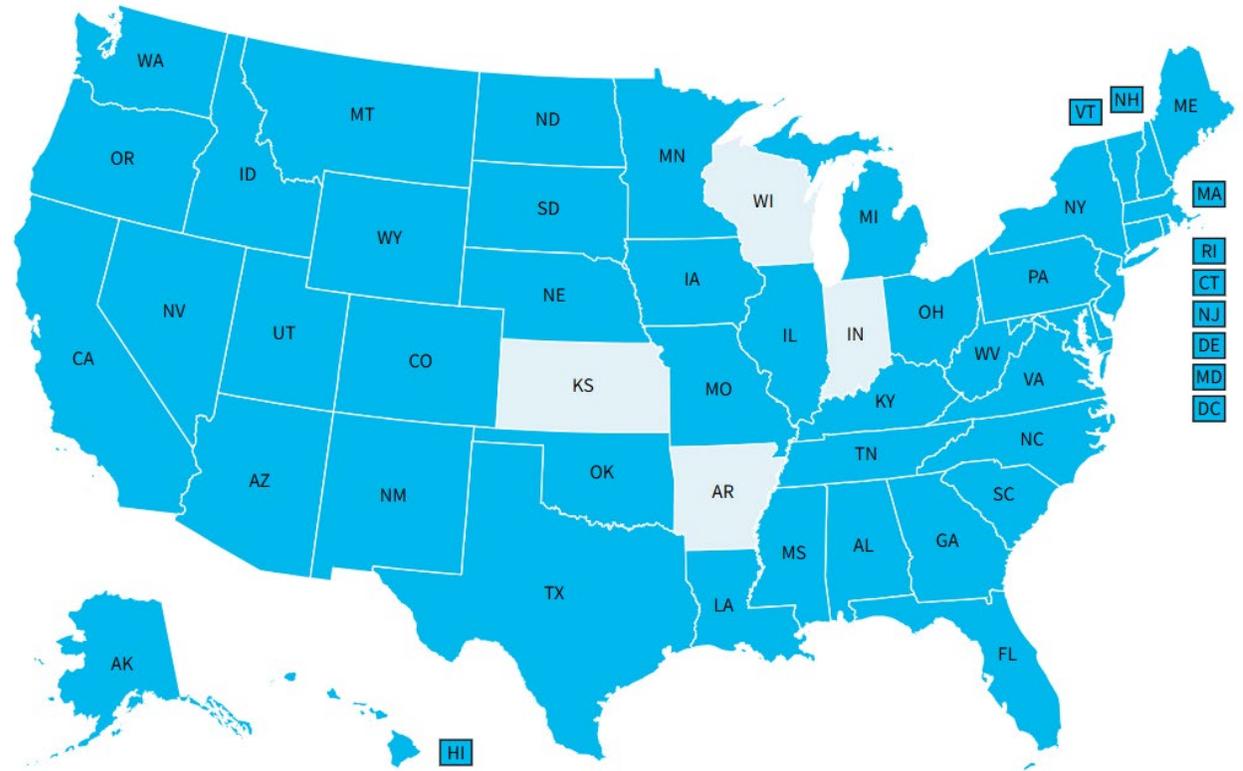
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# Introducing



Jessica Mendieta, Policy  
Associate  
National Council of Nonprofits

# About the National Council of Nonprofits



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# Agenda

Welcome/Overview

Charitable Act

Tax Bill

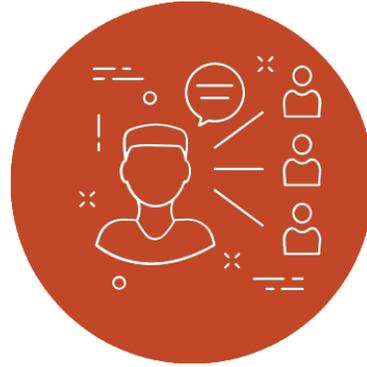
Tools & Resources

Q&A



“If you are not at the table, you are on the menu. If they don’t give you a seat at the table, bring your own folding chairs!”

- Rep. Shirley Chisholm, U.S. Congress



# Role of Nonprofits in Policy

Nonprofits engage in three ways

## 01 Education

Educate the general public on the importance of voting.

## 02 Advocacy

Advocate for policy needs for certain communities.

## 03 Lobbying

Up to 20% of organization's budget.

**Nonprofits can advocate for issues but cannot endorse political candidates.**

# Baseline: Sources of Revenue

**49% EARNED**  
Private Fees for Services



**31.8% EARNED**  
Government  
Grants/Contracts



**8.7% DONATED**  
Individuals



**2.9% DONATED**  
Foundations



**1.5% DONATED**  
Bequests



**.9% DONATED**  
Corporations



**5.2% Other**



# The Charitable Act

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- S. 317/ H.R. 801
- Would create a non-itemizer, universal charitable deduction
- Would enable taxpayers who take the standard deduction (about 88% of taxpayers) to deduct charitable donations of up to one-third of the standard deduction, or about \$4,500 for individuals and \$9,000 for married couples based on the current standard deduction

*Since the law changed in 2017, there has been an estimated **\$16 billion+** loss in individual contributions to nonprofits – passage of this bill is seen as a measure that will strengthen nonprofit support.*



# The Charitable Act



*“As Oklahomans and Americans donate their time, money and resources to our nation’s nonprofits so they can serve people, they should be able to deduct more from their federal taxes as an incentive to financially support nonprofits since these services are often in place of government benefits.”*

*- Sen. James Lankford*



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# Tax Bill



- “Big, Beautiful Tax Bill”
  - Passed through U.S. House late last week
  - Republicans are working to pass through Senate by July 4
  - Advocacy works! -- Some areas of concern thankfully removed in House version



# Tax Bill



- Major Concerns for Nonprofits
  - Increase in the Rate of Tax on Net Investment Income of Certain Private Foundations (Section 112022)
  - Limitation on Tax Benefit of Itemized Deduction (Section 110011)
  - 1-Percent Floor On Deduction of Charitable Contributions Made by Corporations (Section 112027)
  - Unrelated Business Taxable Income Increased by Amount of Certain Fringe Benefit Expenses for Which Deduction Is Allowed (Section 112024)
- Other various cuts (including SNAP, Medicare, Medicaid and others)



# Tax Bill

Generally speaking, nonprofits are being encouraged to contact their U.S. Senators to:

- ✗ **OPPOSE** granting unprecedented authority to the Executive Branch to revoke nonprofit status from organizations without due process.
- ✗ **OPPOSE** new or expanded taxes on nonprofit organizations, including foundations.
- ✗ **OPPOSE** limits on charitable donations as a "pay for" for the bill.
- ✓ **SUPPORT** and **EXPAND** tax incentives for charitable giving.



# **Tools & Resources**

*Make your voice  
heard!*

# The Center's Advocacy on behalf of the Sector

- Active Membership in National Council of Nonprofits
  - Lobby Day on the Hill
  - Share national resources with our members on ongoing basis
- At the State Capitol
  - Contract lobbyist
  - Relationships conversations with legislators
  - Coalition building
  - Bill tracking
- Dedicated board policy committee
- Annual Advocacy Day and Legislative Reception
- Education
- Biweekly Advocacy Roundtables
- As-needed calls, updates, resources, data, consulting and more



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# Add Your Name to National Sign-on Letter



The Honorable John Thune  
Senate Majority Leader  
S-230, The Capitol  
Washington, D.C. 20510

The Honorable Charles A. Schumer  
Senate Minority Leader  
S-221, The Capitol  
Washington, D.C. 20510

The Honorable Mike Crapo  
Chairman, Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

The Honorable Ron Wyden  
Ranking Member, Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

Dear Leader Thune, Leader Schumer, Chair Crapo, and Ranking Member Wyden:

On behalf of the undersigned organizations, we respectfully urge you to protect and strengthen the nonprofit sector in the budget reconciliation package and continue to support the vital role nonprofit organizations play in our communities. We are deeply concerned that – as currently constructed – the One Big Beautiful Bill Act will adversely affect nonprofit organizations across the nation that are working to improve lives and strengthen communities. While the bill includes some policies that aim to help our organizations do more good, it includes many more provisions that would hurt our organizations and those we serve. The nonprofit sector must not be used as a revenue source to pay for other unrelated policies. As the tax package advances through Congress, we urge you to remove these harmful provisions, which undermine the work of nonprofits, and to instead bolster support for these vital institutions.

Nonprofit organizations play a critical role in delivering needed services, driving economic



[National Letter to Protect and Strengthen Nonprofit Organizations in the Tax Package | National Council of Nonprofits](#)



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# Contact Your Republican Senator

## Nonprofits Under Threat: Take Action to Protect Nonprofits in Tax Legislation

Congress is advancing tax legislation that could harm nonprofit organizations across the nation that are working to improve lives and strengthen communities.

The bill increases taxes on foundations and nonprofits and disincentivizes charitable giving. By diverting scarce resources away from nonprofits and their missions, the bill will harm those who rely on the services provided by nonprofits in their community.

Ask your members of Congress to remove harmful provisions from the tax bill and to instead bolster support for nonprofits by expanding incentives for charitable giving.



### Who will receive your email?

Your Federal Senators and Federal Representative



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Dear [Your Elected Official],

I am writing to express my deep concern that the tax legislation advancing in Congress will harm nonprofit organizations across the nation that are working to improve lives and strengthen communities. As the tax package moves forward, I urge you to remove harmful provisions that undermine the work of nonprofits and to instead bolster support for these vital institutions.

In particular, I urge you to:

- **OPPOSE** new or expanded taxes on foundations and nonprofits. As written, the bill increases excise taxes on foundations, and imposes new taxes on transportation benefits provided by nonprofits. These proposals divert scarce resources away from essential services, undermine the ability of charitable nonprofit organizations to meet needs in their communities, and put greater strain on government.
- **OPPOSE** limits on charitable donations by individuals or corporations. These proposals discourage charitable donations made by corporations and individuals, ultimately leaving nonprofit organizations with fewer resources to serve their community.
- **SUPPORT and EXPAND** tax incentives for charitable giving. The tax bill includes a provision to create a non-itemizer tax incentive for charitable donations to nonprofit organizations. Congress should fully expand this provision, as proposed in the bipartisan Charitable Act, introduced by Sen. Lankford (R-OK), Sen. Coons (D-DE), Rep. Moore (R-UT), and Rep. Pappas (D-NH).

Nonprofit organizations play a critical role in delivering needed services, driving economic growth, and strengthening communities. Whether by helping others in crisis through food banks, shelters, recovery programs, or crisis hotlines, or by bringing people together through the arts, sports, or hobbies, nonprofits are deeply rooted in local communities, stepping in to fill gaps unmet by government.

Any tax legislation must protect nonprofit organizations and the millions of people they serve.

Sincerely,

[Your Name]  
[Your City & State]

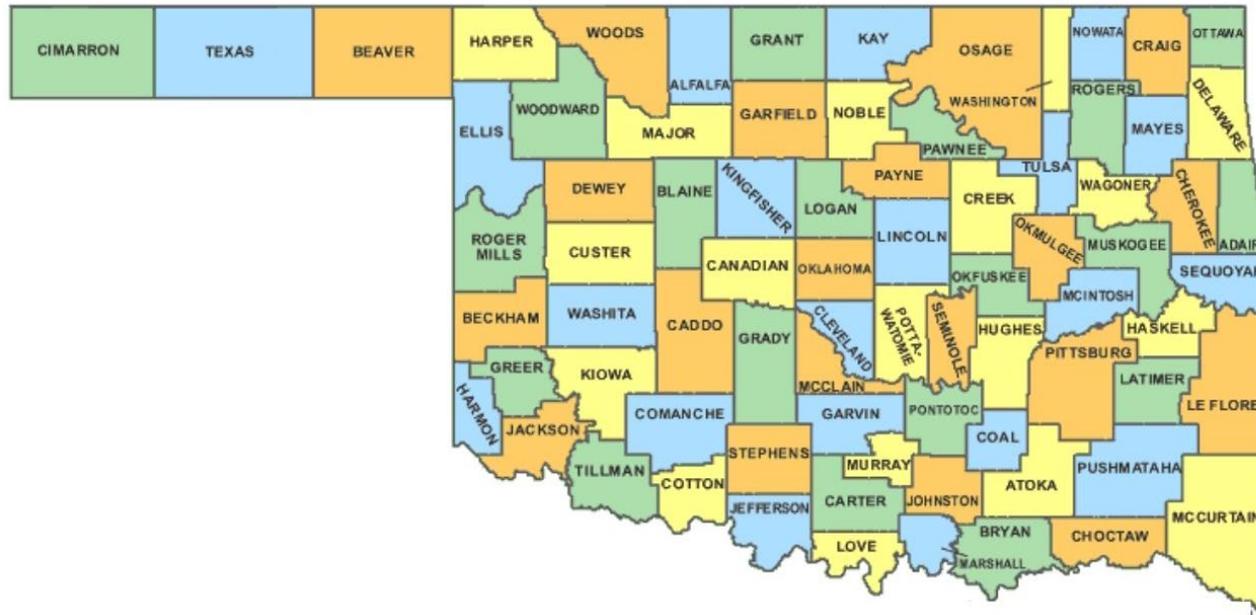


[Nonprofits Under Threat: Take Action to Protect Nonprofits in Tax Legislation](#)



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# Author a Local Letter to the Editor



*For consultation and support, email [kswearengin@okcnp.org](mailto:kswearengin@okcnp.org).*



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# Visit Our Crisis Funding Resource Page



ABOUT MEMBERSHIP LEARN EVENTS SERVICES MEDIA CAREER CENTER BOOKING

## FUNDING CRISIS RESOURCES

+ Share |

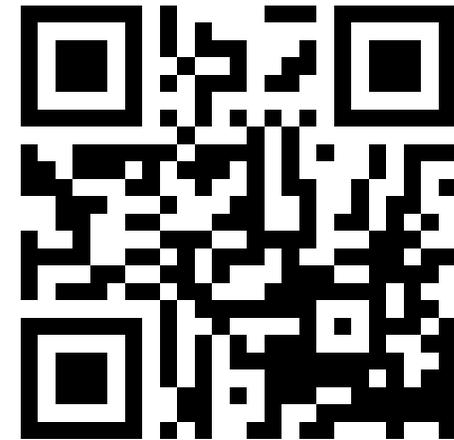


Changes at the federal and state levels have led to a period of uncertainty for Oklahoma nonprofits, as historic funding cuts are impacting our organizations' abilities to plan, budget, staff and ultimately deliver much-needed services to Oklahomans who need us.

Bookmark this page for timely updates and resources related to current events.

## TRAINING OPPORTUNITIES

Click here to see the Center's full calendar of opportunities in OKC, Tulsa, throughout the state and available virtually.



[www.okcnp.org/crisis](http://www.okcnp.org/crisis)



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# One-Pagers



## Charitable Act

[Charitable Giving Incentives](#)



## Tax Bill

[Protecting Nonprofits in Tax Reconciliation](#)



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# Chart of Tax Provisions



[Initial Analysis of the 2025 Tax Bill and Its Impact on Charitable Nonprofits](#)



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# Email Updates from the Center



[Oklahoma Center for Nonprofits : Sign Up to Stay in Touch](#)



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# Resources

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Executive Order Tracker



[Chart of Executive Orders](#)



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# Resources

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## Federal Grants & Contracts FAQ



[General FAQs on Executive Actions Impacting Nonprofits | National Council of Nonprofits](#)

## Funding Loss Checklist



[A Nonprofit Checklist: What to do When Your Federal Grant or Contract is Terminated | National Council of Nonprofits](#)



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# Sign Up for National Webinar



This Thursday, May 29, 2025, 1 pm CT



[Overview : Budget Reconciliation and the Charitable Sector : Blackthorn Events](#)



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# Questions?

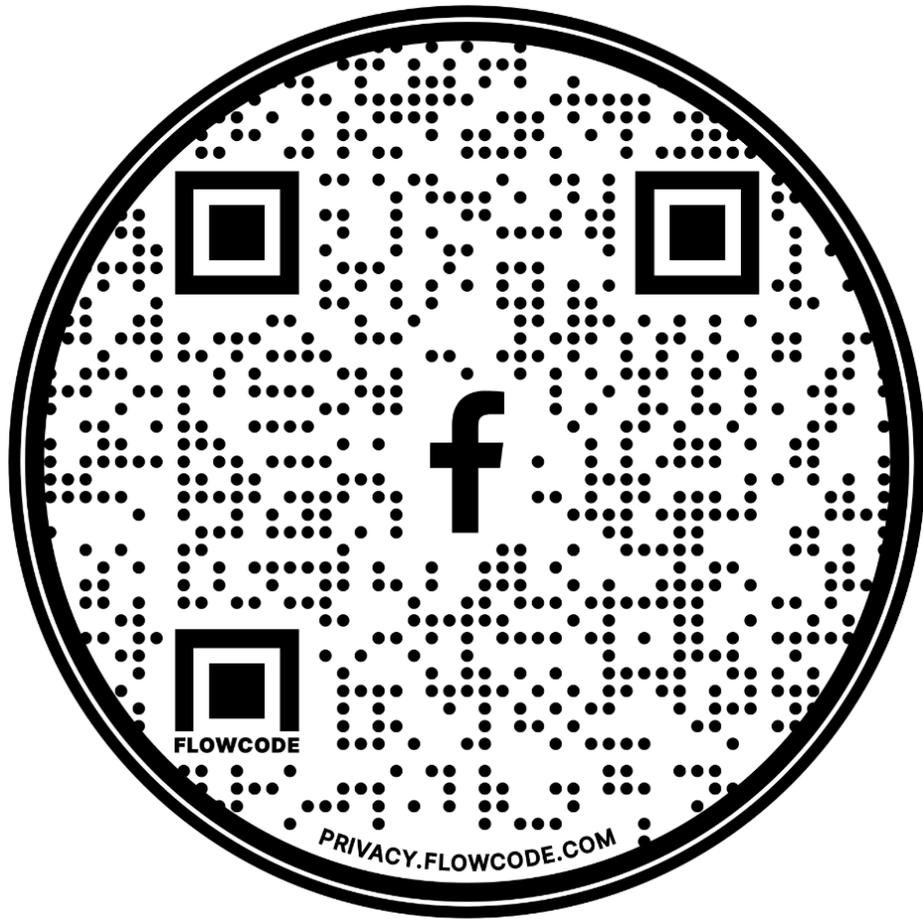




Oklahoma thrives  
when nonprofits thrive.



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We're here  
to help  
nonprofits!

Check out all our  
upcoming events, latest  
nonprofit sector news, &  
professional development  
opportunities.



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