

PUBLIC POLICY POSITION

POSITION TITLE: Nonprofit Management

DATE APPROVED: June 25, 2021

POLICY PRINCIPLE ON NONPROFIT MANAGEMENT

Government actions profoundly impact the ability of nonprofit, voluntary organizations to achieve their missions. The American Lung Association supports policies that maximize charitable giving. A stable policy environment that promotes volunteerism and minimizes administrative costs enhances the efficacy of the American Lung Association.

Policymakers must be encouraged to protect the nonprofit sector on every front. The ability to advocate for policy change to achieve mission is vital to the success of the American Lung Association.

Nonprofit Advocacy

The American Lung Association supports the right and opportunity for nonprofit organizations to participate in advocacy activities, while observing the law prohibiting 501 (c)(3) organizations directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office

Fundraising and Volunteers

The American Lung Association supports measures to maximize the ability of nonprofits to achieve their mission, including stable nonprofit postal rates, expanding nonprofit capacity, a permanent charitable contribution deduction for taxpayers including for those who do not itemize their tax returns, equitable provisions for nonprofit organizations under the IRS rules for Unrelated Business Income Tax and an increase of the mileage deduction allowed volunteer drivers to the same amount as allowed to business drivers.