NAO ANNUAL PUBLIC POLICY AGENDA - 2019

Using our Public Policy Principles NAO promotes an ethical, accountable, and fair nonprofit sector. NAO enhances the ability of Oregon’s nonprofits to serve their missions, the people of Oregon, and our communities. We support the ability of nonprofits to engage in advocacy and lobbying to the fullest extent allowed by law.

NAO is prioritizing the following state and federal legislative and policy issues for 2019:

1. **Expanded Equitable Access for Oregonians through the EITC:** Expansion of the Earned Income Tax Credit (EITC) is found to have multiple positive impacts on households, children, communities, and state budgets. NAO supports statute that boost the income of working households, expands access for working families, and helps children succeed.

2. **Mitigating the Impacts of the Tax Cuts and Jobs Act of 2017:** NAO will educate nonprofits regarding changes in federal and state tax policy related to TCJA. NAO will partner with regional and national colleagues to improve regulations impacting 501c3s (i.e.: expanding to a universal charitable deduction and reversing the regulations on Unrelated Business Income Tax) and educate policy makers on these changes.

3. **State Property Tax Exemptions:** NAO will continue to track and engage in discussions and legislation related to expanding reporting or changes to property exemption statutes, so that laws are not created that disadvantages or overly burden charitable nonprofits. NAO will coordinate and build coalitions to educate policymakers on the impacts of such legislation. The NAO supports the clarification of statute for accurate property exemption determinations.

4. **Nonprofit Independence:** We believe in the power of the nonprofit sector, led by community, in service of public benefit missions. We will protect the independence of the charitable nonprofit sector from government policies and regulations that aim to subjugate nonprofits to government and would severely damage the public’s trust in 501(c)(3) nonprofits. We will protect against regulations like the repeal of the Johnson Amendment which seek to recreate nonprofits as partisan entities split on party lines.

5. **Common Sense Statute:** NAO will support the “clean-up” of existing statute and regulations where there is a tangible benefit or greater clarity in wording for the charitable nonprofit sector.

**Other Matters as Needed:** The NAO Public Policy Committee and staff will use the NAO Public Policy Priorities as a guideline to identify any urgent priorities that need to be addressed throughout the year.

Approved by NAO Board of Directors, March 28, 2019