

DEMOCRATIC PARTY OF LANE COUNTY

PLATFORM & RESOLUTIONS COMMITTEE

6/20/2013

RESOLUTION 2013.3

A RESOLUTION OF THE DEMOCRATIC PARTY OF LANE COUNTY OF OREGON

Relating to the IRS targeting of "Patriot" and "Tea Party" groups; and Tax-Exempt Status

WHEREAS, the IRS targeting of conservative groups applying for tax exempt status is reprehensible; and

WHEREAS, it is not yet clear that more roadblocks or requirements were put up for conservative groups compared with liberal groups; and

WHEREAS, campaign finance should be publicly disclosed; and

WHEREAS, there are legitimate reasons for non-disclosure of members of 501(c)4 organizations, for example disclosing NAACP members to the state of Alabama in 1958;

THEREFORE, DEMOCRATIC PARTY OF LANE COUNTY, OREGON, RESOLVES AS FOLLOWS:

SECTION 1. An investigation into IRS practices related to tax exempt status applications should be conducted, with special emphasis on examining partisanship or discrimination related to views or organization names;

SECTION 2. IRS rules relating to the process for applying for tax exempt status should be made clear, including what sort of documentation is required and what questions should be answered, especially for social welfare groups intending to engage in campaign financing;

SECTION 3. Any tax exempt group that spends any money on campaigns should have to notify the IRS of that intention when they apply for tax exempt status, or notify the IRS that they intend to do so or have done so in an annual report to the IRS;

SECTION 4. Any tax exempt group that spends any money on campaigns should have to document the expenditures, and demonstrate that campaign financing is not the major reason for existence. If this is not the case, the organization should change to an IRS status appropriate for campaign financing;

SECTION 5. Rather than decrease oversight, the IRS should increase application oversight for organizations that intend to engage in campaign financing, and should also increase annual oversight of organizations that engage in campaign financing;

SECTION 6. Campaign financing reports by 501(c)4 groups should clearly show from which individuals or organizations the funding came, with enough detail that the public can trace any contribution back to an individual. The only exception to this should be for those organizations that can show a credible threat of substantive retaliation to individuals because of disclosure.

SECTION 7. The Democratic Party of Lane County commends all those, particularly Senator Merkley, who are working to resolve these matters.

**RESOLVED BY THE CENTRAL COMMITTEE OF THE DEMOCRATIC PARTY OF LANE COUNTY,
ASSEMBLED IN EUGENE, OREGON, JUNE 20, 2013**

Signed:

X _____
Julie Fahey
Chair

X _____
Andrew S. Becker
Secretary
