Despite this, Tennessee's people and communities face troubling disparities in health, income, education and life expectancy.

- 50th in Child Obesity
- 38th in College-Bound
- 41st in Poverty Rate
- 42nd in Life Expectancy

...And national philanthropic support trails far behind that received by other parts of the country.

- Massachusetts: $685 per person
- New York City: $675 per person
- California: $258 per person
- Tennessee: $108 per person

Lawmakers can help correct this imbalance by supporting policies that encourage more charitable giving – policies that allow generous people in Tennessee to provide more support for organizations doing great work in communities throughout the state.
Encouraging Charitable Giving:
Public policy should encourage and recognize charitable giving by all Americans at all levels. We support efforts to maximize incentives for charitable giving and make them available for all Americans in order to allow greater support of critical community needs.

Community-driven Philanthropy:
Community foundations and other place-based funders share a common mission – building permanent legacies for their communities. Donor-advised funds and other tools are among the many ways these foundations help diverse sets of donors support the communities in which they live. We oppose placing limitations on individuals and families that want to work with a place-based or community foundation, including undue or burdensome regulations that would reduce the significant philanthropic investment these individuals and families make.

Endowed Philanthropy:
We support laws and regulations that allow public and private philanthropy to operate in perpetuity, thereby permitting charitable organizations the ability to use endowments to generate long-term responses and support to communities.

IRA Rollover to Donor-Advised Funds:
Donor-advised funds provide an excellent vehicle for giving by individuals who want to make a sustained, long-term impact but may not have the wealth or time necessary to establish a foundation of their own. We support allowing people to rollover funds from individual retirement accounts (IRAs) to donor-advised funds as an effective way to encourage more individual charitable giving.

Regulatory Activity:
Government agencies, including the Department of Treasury, often issue guidance and regulations that affect the day-to-day operations of foundations. We are fully engaged with relevant executive agencies, informing their decisions that impact the sector and advocating for positive regulatory mechanisms.

Political Activity and Philanthropy:
We oppose any effort to weaken provisions of current federal tax law, including the so-called Johnson Amendment, that prohibit 501(c)(3) organizations from endorsing, opposing or contributing to political candidates.

SHOW YOUR SUPPORT FOR PHILANTHROPY – SPONSOR THESE BILLS:

**HR 1260, HR 651:**
Both would establish a universal, above-the-line charitable deduction for all taxpayers with the same limitations as itemized deductions.

**HR 5293:**
Would establish a universal, above-the-line charitable deduction for all taxpayers up to one-third of the new standard deduction ($4,000 for individuals; $8,000 for married couples).

**CHARITY Act of 2019 (HR 3259, S 1475):**
Would allow IRA rollover to donor-advised funds.

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