



501(c)(3) Advocacy Practices and Guidelines During an Election Year

Introduction

Charitable organizations are allowed to educate and, within IRS limits, lobby elected officials and other government officials about issues that are important to them. GSUSA encourages councils to actively work with and lobby their public officials on the Girl Scout legislative agenda, and to encourage civic participation by girls. However, the laws governing tax-exempt organizations draw a distinction between lobbying activities and intervening in elections. While lobbying is permitted, intervening in elections is not. It is a violation of both GSUSA policy and the law that governs tax-exempt organizations. The guidelines below are intended to help councils understand the difference between permitted advocacy and lobbying activities and impermissible election intervention.

The official GSUSA policy on intervening in elections is as follows:

Political and Legislative Activity

Girl Scouts of the United States of America and any Girl Scout council or other organization holding a Girl Scouts of the United States of America credential may not, nor may they authorize anyone on their behalf to, participate or intervene directly or indirectly in any political campaign on behalf of or in opposition to any candidate for public office; or participate in any legislative activity or function which contravenes the laws governing tax-exempt organizations.

(Blue Book of Basic Documents 2019)

What is “Intervening in Elections”?

Intervening in elections is broadly defined as “intervening, directly or indirectly, in any political campaign on behalf of or in opposition to any candidate for public office.”

Examples of intervening in elections include expressly endorsing a candidate or stating “vote for” or “vote against” a candidate. However, the IRS has interpreted intervening in political campaigns broadly to also include implied endorsements and any other actions that might tend to help or hurt a candidate’s chances for election.

Below are examples of activity that could constitute intervening in elections. This list is not exhaustive. If at any point you are uncertain as to what constitutes intervening in elections, contact the GSUSA Public Policy and Advocacy Office, who can assist you with questions about what is appropriate during election season. This list provides an overview of federal guidelines. Each state also has its own laws regulating organizations’ activities related to state and local candidates.

When acting as a Girl Scout representative, employee, volunteer or Girl Scout you **may not** engage in the following prohibited electoral activity:

- Endorse any candidate for public office.
- Engage in social media functions that may be viewed as endorsement, such as “liking,” “friending,” or “following” a candidate.
- Publish or communicate anything that explicitly or implicitly favors or opposes a candidate.
- Mobilize constituents to support or defeat a candidate.
- Use official Girl Scout letterhead, office email, or computers to write in support or opposition of a candidate.
- Distribute campaign materials, including flyers, postcards, newsletters and signage.
- Post, tweet, retweet, or otherwise share on social media any posts, tweets, or other materials from a candidate, campaign or political organization, or any statements that favor or oppose candidates.
- Share the link to a website that discusses specific candidates and their views on specific issues.
- Let a political candidate use any council office space or property for a campaign event.
- Post political statements on personal social media accounts that identify your employment organization without clarifying that the post is not work-related.
- Provide an email list to candidates, political parties or politically active § 501 (c)(4) organizations.
- Coordinate or host council site visits, activities or other functions with a candidate running for office.
- Participate in any election events or activities, including a campaign parade or rally.
- Host a flag ceremony to open a political campaign event.
- Provide public opinions about a candidate.
- Wear official Girl Scouts uniforms or other insignia to a political campaign event or fundraiser, even during non-work hours.
- Wear campaign buttons on the Girl Scout uniform at any time, as well as on non-Girl Scout apparel while conducting official Girl Scout business.
- Make financial contributions to candidates or political parties on behalf of Girl Scouts, meaning any payment, loan, deposit, gift, or other transfer of anything of value.

- Ask candidates to endorse the Girl Scouts platform and publicize the responses (but feel free to urge all candidates and the public to invest in girls and make girls a priority).
- Influence in any other way the nomination or election of someone to a federal, state or local public office or to an office in a political organization.

Be careful if you are considering posting, retweeting or otherwise sharing news video of a candidate talking about the Girl Scouts, to lessen the risk of an implicit endorsement. A candidate may speak favorably about the Girl Scouts. You cannot control what candidates say, but circulating their statements creates a risk that the Girl Scouts will be viewed as promoting that candidate.

Acceptable Educational and Lobbying Activities

It is acceptable for Girl Scout staff and volunteers, in their staff or volunteer capacity, to engage in the following activities:

- Write, visit, or call your Members of Congress, Governor, state legislator and all other local policy makers to educate them about issues that are important to you or to encourage their support of or opposition to legislation, especially when Girl Scout or girl issues arise.
- Keep your Members of Congress, Governor, state legislators and all other local policy makers informed regarding your council's work. For example, you may continue to mail to your elected officials' newsletters, key press releases, fact sheets, annual reports, and other relevant council publications with your position on legislative proposals (including ballot measures) and other public issues.
- Invite your elected officials to major council events, such as Gold Award ceremonies or other community events, hosted by your council as long as the elected official is clear that they are being invited in his or her capacity as an elected official, not as a candidate. The elected official cannot use their speaking time as an election-related platform. It is a good practice to send a letter to the elected official prior to the event reminding them that your Girl Scouts council is a nonpartisan § 501(c)(3) organization that cannot support or oppose candidates and that he or she cannot mention their candidacy, hand out campaign literature, or use speaking time to discuss their election platform.
- Participate in and host nonpartisan "get out the vote" registration drives. Registration may not be limited to a particular political party or on behalf of a specific political party or candidate or targeted to individuals that express certain views on an issue.*
- Share unbiased, nonpartisan voter guides that include all candidates and information presented in a neutral manner.*

**Caution: The IRS has issued more detailed guidance on the facts and circumstances that may cause these activities to be considered impermissible electoral activity rather than permissible nonpartisan voter education or nonpartisan encouragement of participation in the electoral process. For example, voter guides should cover a wide range of issues selected on the basis of their importance and interest to the electorate as a whole, questions to candidates cannot evidence a bias on the issues, and the content and structure of a guide should not evidence a bias. Further, your funders may have restrictions in their grant agreements about use of their funds for these activities.*

Activities on Your Own Time

You may campaign on behalf of a political candidate as an individual on your own time without reference to your role as a Girl Scout employee or volunteer. You may not use Girl Scouts computers, phones, or other resources to do so.

Encouraging Civic Participation by Girls

As the nation’s premier organization for girls, it is our mission to build girls of courage, confidence and character who will make the world a better place. What better way for us to help girls grow strong than to teach them the importance of using their voice by participating in the upcoming election cycle.

Girl Scout staff and volunteers can teach girls about the election process by encouraging them to participate in the following activities:

- Going to the polls with an adult on Election Day.
- Collecting signatures of members in their community who promise that they will vote on Election Day such as participating in the “I Promise a Girl Scout I Will Vote” campaign and publicizing the efforts.
- Stage a candidate debate that is open to the public on a wide range of issues concerning girls that the candidates would address if elected to the office and that are of interest to the public.**
- Equally attend Republican and Democratic candidate events in Girl Scout uniform and ask candidates questions about issues that are important to girls.

***Additional safeguards should be put in place to ensure a nonpartisan debate. For example, generally you should invite all legally qualified candidates, questions should be prepared and presented by an independent nonpartisan panel, candidates should be given an equal opportunity to present their views on each issue, candidates should not be asked to agree or disagree with the positions or statements of the Girl Scouts, moderators should not comment on the questions or otherwise imply approval or disapproval of the candidates, and there should not be a “winner.”*

Commonly Asked Questions

What about activities on my own time?

Girl Scout employees are not prohibited from participating in political campaign activities, such as volunteering for a campaign, in their personal capacity on their own time (e.g., weekends or evenings). You should not use Girl Scout resources to do so or represent that you are acting as an employee or volunteer of Girl Scouts. If someone does identify you as working for or representing the Girl Scouts, you should say “I am here in my own personal capacity and I am not representing the organization.” It is not appropriate to wear a Girl Scout pin or uniform at any campaign events that you are attending in your personal capacity.

What if a reporter asks about Girl Scouts’ view on a candidate or a candidate’s positions or statements?

As a § 501(c)(3) organization, your Girl Scout council cannot take positions on political candidates, and you should advise the reporter accordingly. Please contact Josh Ackley at GSUSA Communications at jackley@girlscouts.org if contacted by a reporter about Girl Scouts’ view on a candidate.

If you receive media inquiries, we recommend providing the following statement:

“Our council, like all Girl Scout Councils, is a 501(c)(3) nonprofit organization whose mission is to build girls of courage, confidence and character who make the world a better place. As a tax-exempt organization, we cannot and do not take positions on candidates or political parties. We work with all of our leaders in government, regardless of party affiliation, to advocate on behalf of the Girl Scout Movement and girls across the United States. For further information, please contact Josh Ackley at Girl Scouts of the USA at 212-852-8038.”

In my Girl Scout capacity, can I publicize that this is an exciting year for women or that women’s history is being made because so many strong women are running for office, or point out that many of the candidates are Girl Scout alums?

No. The IRS has construed intervening in a political campaign far more broadly than express statements of “vote for” or “vote against” a candidate. Statements by or on behalf of Girl Scouts expressing excitement about the historic nature of a female candidate or that a candidate was a former Girl Scout may be viewed as statements of support by Girl Scouts for that female candidate, and therefore should be avoided.

Can Girl Scouts re-tweet or publicize when a candidate mentions Girl Scouts?

A candidate may speak favorably about Girl Scouts and there may be a desire to share that statement to show others talking about Girl Scouts in a positive light. You cannot control what candidates say, but circulating their statements creates a risk that the Girl Scouts will

be viewed as promoting that candidate. Therefore, please avoid posting, retweeting or otherwise sharing news video of a candidate talking about the Girl Scouts, to lessen the risk of an implicit endorsement.

What if the elected official we are meeting with/inviting to our event is running for re-election?

It is permissible to educate and lobby elected officials, including those running for reelection, and to invite them to council events. However, you must be very careful that your actions are not misconstrued as an endorsement. As described above, if you invite an elected official to Gold Award ceremonies or other events hosted by your council, make clear to the elected official that they are being invited in their capacity as an elected official, not as a candidate, and cannot use their speaking time as an election-related platform. It is a good practice to send a letter to the elected official prior to the event reminding them that your Girl Scout council is a nonpartisan § 501(c)(3) organization that cannot support or oppose candidates and that he or she cannot mention their candidacy, hand out campaign literature, use speaking time to discuss their election platform, or use photos from the event in their campaign materials.

GSUSA respects that Girl Scout staff and volunteers may hold strong political convictions concerning elections; however, it is crucial that you adhere to the GSUSA policy. Intervening in an election as a representative of Girl Scouts could result in the loss of your Girl Scout council's 501(c)(3) tax-exempt status. If you have any questions or concerns regarding this topic, please contact the GSUSA Public Policy and Advocacy Office at 202-659-3780 or advocacy@girlscouts.org.