

Philanthropy Colorado plays an active role in advocating on behalf of Colorado's charitable sector, while also emphasizing our commitment to championing the leadership of our members in the advocacy and policy arena. The established priorities for the organization's advocacy and policy work include:

MEMBER ENGAGEMENT IN ADVOCACY AND POLICY: Philanthropy Colorado provides leadership and elevates resources and tools aimed at increasing the capacity of its network of philanthropic organizations to advocate on issues that support their missions and values. Some of our work in this area includes efforts to convene philanthropic organizations around understanding the legal limits of lobbying, as well as ways foundations can engage in issues addressing systemic and racial inequities, democracy, mental health, education, workforce, rural, affordable housing, climate, firearm death and injury prevention, early childhood, and other pressing challenges.

FAIR TAX POLICY, REGULATION AND TRANSPARENCY: Tax policy plays an important role in supporting nonprofit and philanthropic organizations in strengthening vibrant communities. This includes tax credits and other means of spurring and sustaining charitable giving in the future. We oppose any new mandates that could negatively impact the sector's ability to help communities in need, decrease charitable giving or hamper the availability and flexibility of donor-advised funds. We support a potential nonprofit exemption (that exists in other states) from the Colorado Privacy Act because of the unnecessary administrative burden it can place on nonprofit entities.

CHARITABLE GIVING INCENTIVES: We support public policy that encourages and expands charitable giving and caution against legislative changes that reduce tax incentives as a way of paying for other government programs. We support current federal legislation that protects the charitable deduction and makes it available to all taxpayers -- with the aim of providing the necessary incentives needed to support the critical work of the broader nonprofit sector.

GOVERNMENT SPENDING AND RELIEF LEGISLATION: Philanthropy Colorado supports emergency legislation (relating to disasters, economic crises, health crises, and other emergencies) that includes adequate financial resources for the charitable sector to support community recovery. We oppose legislation, regulation or budget policy that exacerbates community needs or continues to shift financial responsibility for government programs to philanthropy and nonprofits.

CIVIC ENGAGEMENT AND DEMOCRACY: We support the ability of charitable organizations to engage in policy debates and call for the removal of barriers to participation by requesting nonprofit employees be exempt from lobbyist registration in Colorado if their activity is minimal (e.g., 5% of work time or less would align more closely with laws in other states.) We support current federal law that prohibits nonprofits from engaging in partisan campaign activities. We support a thriving democracy that protects the right to be counted and represented, encourages inclusive and equitable participation, a free and independent press, public transparency and accountability, and diverse viewpoints in the democratic process.

Philanthropy Colorado's board has approved these criteria in guiding the staff's policy actions:

- *The issue encourages philanthropic giving or strengthens the nonprofit sector*
- *The issue directly or indirectly affects Philanthropy Colorado members' ability to conduct their philanthropy effectively, or affects Philanthropy Colorado itself*
- *The issue has the potential to increase or decrease government funding for the nonprofit sector*
- *Involvement of Philanthropy Colorado or its members could help shape the outcome of the issue*
- *The current position or role of other philanthropy-serving organizations or coalitions is known*

Proposed by Public Policy Committee, December 2023; Approved by Board of Directors, January 2024;