



Policy Agenda 2014

Charitable Giving

The Alliance supports tax incentives that support charitable giving by individuals, businesses and institutions. We oppose efforts to limit or eliminate such tax incentives in a way that could reduce the level of contributed income for nonprofit organizations.

Tax Exemption

The Alliance opposes changes to the underlying exemption of nonprofit corporations from corporate income taxes at federal, state and local levels of government. Furthermore, the Alliance opposes the imposition of fees or other costs on nonprofit corporations which have the effect of removing existing exemptions for nonprofit corporations.

Nonprofit-Government Partnership

The Alliance recognizes that the partnership between government and nonprofits can be reformed to promote innovation, collective models of impact and streamlined processes, all of which serve the long-term interests of taxpayers and communities. The Alliance supports efforts to transform the way in which state agencies and nonprofits interact, with a long term goal of maximizing collective impact for the people of Arizona. In particular, the Alliance supports laws and policies which leverage the collective buying power of state and local governments to benefit nonprofits, allowing them to focus their resources on meeting community needs.

State Fiscal Policy

The Alliance favors a balanced approach to fiscal policy which:

- Provides adequate support for public programs which are widely supported by citizens;
- Supports levels of resources for education, quality of life and public infrastructure which are necessary for the long-term economic growth and health of the nation and the state of Arizona;
- Avoid undue hardships on the most vulnerable residents of our communities to achieve budget balance; and
- Avoids placing restrictions on the flexibility of policy makers to address changing and vital community needs, especially those which place unfair burdens on nonprofits in their efforts to support communities and contribute to the long term economic development of Arizona.

Nonprofit Innovation

The Alliance favors federal and state laws and public policy which encourages innovative models for addressing community needs, financing nonprofit operations and promoting collaboration across the sector and between business, government, philanthropy and nonprofits.

Nonprofit Capacity Building

Governments at all levels rely on nonprofit organizations to provide critical services and programs to individuals and communities. Support for nonprofit capacity building programs is designed to promote effectiveness in the delivery of government-funded services, improve a nonprofit organization's ability to achieve its mission, and help nonprofit employers sustain themselves over time. The Alliance supports federal and state laws which provide resources to support nonprofit capacity building.

Service and Volunteerism

The Alliance opposes measures that would significantly reduce or eliminate funding and other incentives for national, state, local and private service programs.

Advocacy Rights

The Alliance supports the protection of the advocacy rights of all nonprofit organizations and efforts to strengthen the ability of Arizona nonprofits to engage in the public policy arena.

Regulation of Nonprofits

The Alliance recognizes that nonprofits – as private organizations, but also part of civil society – are successful by earning and maintaining public trust. To that end, the Alliance supports laws, regulations and policies which promote public transparency, and strike a proper balance between the independent activities of nonprofits and the need to protect and inform the public. The Alliance opposes legislation that imposes unreasonable regulatory burdens on nonprofit organizations and stifles the ability of nonprofits to pursue and fulfill their missions.

Working Poor Tax Credit

For nonprofits serving many of our community's most vulnerable populations, the Arizona working poor tax credit induces significant community support through individual donations. However, an organization with a single program serving the same population may not qualify to secure this credit for its donors. The Alliance favors expansion of eligible donations to include support for programs that serve the same populations currently defined in state law.

Small Raffles

The Alliance favors the expansion of the state's "small raffle" exception for political and booster clubs, allowing any charitable nonprofit to conduct a raffle not raising more than \$10,000, consistent with all other restrictions and regulations.

Arizona 2-1-1

The people served by Arizona's nonprofits deserve to have easy access to information about how to get help when facing a crisis or following a disaster, and how to learn more about services to meet their basic human needs. Arizona 2-1-1 is a community information and referral system that most efficiently meets that need. However, Arizona's current system is inadequately funded, puts this public service in competition for resources with the very services it supports, and fails to serve thousands of people every year who are turned away for lack of capacity. The Alliance supports a permanent dedicated funding source to maintain Arizona 2-1-1 as a valuable public service in our communities.

Governing Law for Unincorporated Associations

There are many nonprofit associations in Arizona that for one reason or another cannot or have not chosen to become a nonprofit corporation. Unincorporated nonprofit associations are the only type of organization for which Arizona has not enacted modern comprehensive governing statutes, even though there are references to such associations throughout Arizona Revised Statutes. The Alliance favors a basic comprehensive legal framework governing all unincorporated nonprofit associations formed or operating Arizona.