GOAL 1: EXPAND PHILANTHROPY, CHARITABLE GIVING AND MINNESOTA’s COMMUNITY OF GRANTMAKERS.

Public Trust in Philanthropy. MCF creates public trust for philanthropy by advancing policies that promote effective, ethical, and accountable practice that are consistent with MCF’s Principles for Grantmakers and companion publications.

Positions:

1. **Accountability and Communication.** When it presents a useful and reasonable opportunity to improve practices, engage in policy discussions to support accountability and communication practices reflected in MCF’s Principles for Grantmakers and companion publications.

2. **Compensation.** When it presents a useful and reasonable opportunity to improve practices, engage in policy discussions around compensation practices reflected in MCF’s Principles for Grantmakers and companion publications.

3. **Administrative Expenses.** Support recognition of administrative expenses that allow grantmakers to conduct their work effectively and responsively and in a manner consistent with MCF’s Principles for Grantmakers and companion publications.

Value of Charitable Giving. MCF affirms philanthropy and charitable giving promote the common good and are essential expressions of civic engagement in a democratic society that should be valued and supported through tax policies and regulations.

Positions:

1. **Charitable Giving Incentives.** Support state and federal tax laws that would increase overall charitable giving and expand who can access charitable giving incentives, recognizing that different types of giving (annual giving, endowment giving, workplace giving, etc.) may require different kinds of incentives. Balance this support with consideration for sustaining government’s capacity to support core services that are critical to achieving equity.

2. **Transfer Taxes.** Support reasonable wealth transfer taxes, such as the estate tax and gift tax, which have the effect of encouraging charitable giving and helping sustain the government’s capacity to support core services that are critical to achieving equity.

3. **Payout Rules and Excise Taxes.** Support simple payout rules and reasonable excise taxes that do not impinge on a grantmaker’s ability to carry out its mission, grantmaking and fiduciary responsibility and that encourage efficient operations and maximization of grantmaking impact.

4. **Donor Advised Funds and Stewardship Services.** Support fund management tools that provide donors of all income levels and varied cultural practices the opportunity to participate in philanthropy through the stewardship services of community foundations or other supporting organizations. Support having and enforcing fund inactivity policies and promoting transparency and public trust while protecting donor privacy.
5. **Sales and Property Tax Exemptions.** Support exemptions from sales or property taxes for Minnesota charities.

6. **Impact Investing.** Support grantmakers’ ability to prudently invest assets in activities that directly advance their mission and community impact.

**Role of the Independent Sector.** MCF advances policies that enable the nonprofit and philanthropic community to fulfill its role in strengthening communities and sustaining a thriving democracy.

**Positions:**

1. **Advocacy, Public Policy and Lobbying.** Support the rights of charities, including private foundations, to participate in advocacy, public policy and lobbying, while maintaining prohibitions from participating in political activities.

2. **Shifting of Public Costs.** Oppose shifting the responsibility for government programs to the independent sector, particularly without considering the capacity of philanthropy and nonprofit organizations to accommodate proposed changes.

3. **Adequate Funding for Oversight.** Support adequate resources for the IRS and Minnesota Attorney General’s office to provide oversight of tax exempt entities that promotes accountability and responds to the growth in the tax-exempt sector. Balance this support with consideration for efficient operations and maximization of grantmaking impact.

**GOAL 2: CREATE A MORE PROSPEROUS, INCLUSIVE AND EQUITABLE MINNESOTA BY ELIMINATING DISPARITIES.**

**Democracy and Civic Engagement.** MCF advocates for policies that preserve and strengthen democratic systems and civic engagement and relieve barriers of structural racism or economic inequity that limit full participation.

**Positions:**

1. **Census and the American Community Survey.** Promote inclusion and equity through full participation in the decennial Census and American Community Survey to ensure fair representation and allocation of resources, and access to complete and reliable data to support community engagement, planning and economic development.

2. **Voter Engagement.** Promote expansion and protection of voting rights and voting access, with a particular focus on historically marginalized and disenfranchised communities.

**Basic Needs and Human Dignity.** MCF affirms that all people in Minnesota must have their basic needs met and experience dignity, equity, freedom, justice, and opportunity.

**Positions:**

1. **Early Childhood Education and Development.** Ensure all children in Minnesota are ready for kindergarten by providing equitable access to high quality, culturally competent, early childhood programs that support the needs of both families and children from pre-natal to age five.
2. **Housing Security and Eliminating Education Achievement Gaps.** Eliminate learning and achievement barriers for homeless and highly mobile students, many of whom are students of color, by developing a statewide system designed to prevent housing insecurity for students and their families whenever possible and otherwise making it rare, brief, and non-recurring.

3. **Equitable Disaster System in Minnesota.** Support state policy initiatives that promote disaster preparedness, response, recovery, and mitigation by strengthening Minnesota’s disaster system and equitably supporting and serving historically marginalized communities, responding to their needs, and defining a realistic and effective role for philanthropy.

For more information visit mcf.org or contact Katina Mortensen, MCF Director of Public Policy kmortensen@mcf.org, 612.335.3597