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

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

Positions:

1. **Shared Standards and Internal Regulation.** Support the ability of nonprofits and foundations to maintain public trust and operate with a high degree of integrity and accountability through the development of shared standards, principles, and practices, such as MCF’s Principles for Philanthropy, Community Foundations National Standards, Minnesota Council on Nonprofit’s Principles & Practices for Nonprofit Excellence, etc.

2. **Influencing State Grantmaking Practices.** Promote MCF’s Principles for Philanthropy as a tool to influence and inform equitable state grantmaking practices.

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, or fiduciary responsibilities. Support payout and excise tax policies that encourage efficient operations, maintain public trust, and enhance grantmaking impact and community benefit.

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, community benefit, and public trust while protecting donor privacy.

5. **Impact Investing.** Support grantmakers’ ability to prudently invest assets in activities that directly advance their mission and community impact.
Role of the Charitable 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 partisan activities.

2. **Shifting of Public Costs.** Oppose shifting the responsibility and costs for government programs to the charitable 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 Minnesota Attorney General’s office to provide oversight of charities and trusts that promotes accountability and responds to the growth in the charitable sector. Balance this support with consideration for efficient operations and maximization of grantmaking impact.

4. **Appropriate Administrative Costs.** Support efforts to ensure that state agencies and their nonprofit intermediary partners are able to sufficiently cover their administrative costs that allow them to effectively and equitably administer public grant and loan programs.

5. **Funds to Nonprofits and Foundations.** Encourage the legislature and the Office of Grants Management to support state agencies in conducting appropriate due diligence and grant oversight when entering into grant and contract agreements with nonprofits and foundations. Support proposals that promote equity, efficiency, community benefit, and accountability and that do not harm or place undue burdens on public grant recipients.

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, Redistricting and the American Community Survey.** Support community-focused redistricting processes and reforms as well as adequate funding and well-researched improvements for the decennial Census and American Community Survey to ensure fair representation and allocation of resources, and access to complete and reliable data that reflects communities and supports 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.** Support advocacy efforts of the Start Early Funders Coalition, which is working to ensure all children in Minnesota are ready for kindergarten by providing equitable access to high quality, culturally competent programs that support the needs of both families and children from pre-natal to age five.

2. **Housing Stability.** Support advocacy efforts of the Heading Home Minnesota Funders Collaborative, which is working to achieve statewide housing stability and prevent homelessness.

3. **Disaster and Community Resilience in Minnesota.** Support state initiatives that promote community resilience and disaster response and recovery by strengthening Minnesota’s emergency management and disaster recovery systems, working to mitigate the disproportionate impact of disasters on historically marginalized communities, and defining a realistic and effective role for philanthropy.

4. **Climate Action.** Support the Minnesota Climate Action Framework and the engagement of Minnesota philanthropy in its implementation.

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