



December 10, 2013

AmericanMotorcyclist.com

CC:PA:LPD:PR (REG-134417-13)
Room 5205
Internal Revenue Service
PO Box 7604
Ben Franklin Station
Washington, DC 20044

To whom it may concern:

The American Motorcyclist Association is writing with regard to the Internal Revenue Service's notice of proposed rulemaking posted in the Federal Register on Nov. 29, 2013 [Reg-134417-13].

Founded in 1924, the AMA is the premier advocate of the motorcycling community. We represent the interests of millions of on- and off-highway motorcyclists and all-terrain-vehicle riders. Our mission is to promote the motorcycle lifestyle and protect the future of motorcycling.

Currently, Title 26 USC § 501(c)4 awards tax exempt status to:

“Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes.”

In order to determine that the letter and spirit of Title 26 USC § 501(c)4 was being followed when designating nonprofit status, the IRS traditionally employed an analysis that relied “upon all the facts and circumstances of each case.” As the U.S. Treasury has made clear in its proposed rule, this is a “fact-intensive” process. Under a new proposed rule, the IRS intends to apply a new set of rules only to certain nonprofit organizations.

The AMA, as a 501(c)4 membership based organization, is concerned that the proposed rule the IRS seeks to implement will stifle nonpartisan speech in a manner that leads to a less informed electorate. In short, we believe that the changes proposed will prevent the AMA from educating voters and advocating for the social welfare of the motorcycling community.

The U.S. Dept. of the Treasury states in its proposed rule that this indeed may be the case, writing: “Although more definitive rules might fail to capture (*or might sweep in*) activities that would (*or would not*) be captured under the IRS’ traditional facts and circumstances approach, adopting rules with sharper distinctions in this area would provide greater certainty and reduce the need for detailed analysis...” (Emphasis added)

The proposed rule goes far beyond limiting direct, partisan political activity. In fact, the new rule would declare all direct and indirect candidate-related political activity – even that activity which unquestionably promotes the social welfare by educating the electorate in a nonpartisan way – to be off limits for an entity operated as a 501(c)4.

The AMA understands the difficulty in determining the exact definition of “primarily engaged in promoting in some way the common good” when analyzing an entity’s activities and the way they relate to promoting social welfare, as the letter and spirit of Title 26 USC § 501(c)4 requires. We believe that a tax exempt organization’s efforts should be devoted to the promotion of the social welfare.

As a result, it is the definition of “primarily engaged” and “social welfare” that need to be adequately defined by the IRS. Instead, under the proposed rule, the IRS attempts to ascertain what speech is political and what is not.

In fact, under the new rule the IRS will cease to consider many of the AMA’s member communications as educational and promoting the social welfare and instead consider them candidate-related political activity. The proposed rule states: “Under the proposed definition (of candidate-related political activity), any public communication that is made within 60 days before a general election or 30 days before a primary election and that clearly identifies a candidate for public office (or, in the case of a general election, refers to a political party represented in that election) would be considered candidate-related political activity.”

In this case, the “new” definition of candidate-related political activity assumes that all congressional, regulatory and executive actions cease 60 and 30 days before a general and primary election, respectively. Additionally, it posits that this activity 61 or 31 days before its respective election is not candidate-related political speech. How is speech political activity on Sept. 5, 2014, but not on Sept 4, 2014?

The proposed rule even includes material “without regard to whether the public communication is intended to influence the election or some other, non-electoral actions (such as a vote on pending legislation).”

This interpretation opens up a 60 day window when the AMA will no longer be able to educate or mobilize its members regarding potentially important decisions simply because an election is imminent. Since many of our members rely on the AMA to monitor Congress, statehouses and pertinent federal and state agencies, this would allow any bill or regulation proposed during this window to pass without input or involvement from the motorcycle community.

While some communication may indeed be candidate-related, the IRS cannot assume that all communications that contain the name of a candidate – any elected official running for office – are automatically candidate-related. Legislative and regulatory business is conducted in the 60 days prior to an election. A prime example is that the U.S. House of Representatives is scheduled to be in session for 12 days during the proposed rule's blackout period.

As written, this creates a 60 day disconnect where the American government is potentially unaccountable to the people it represents.

Please see appendix 1 and 2 for examples of communications that, while including a candidate's name, constitute educational material and not political activity. This activity is strictly educational and for the promotion of the social welfare. The new rules regulating nonprofit entities should not restrict nonpartisan, educational material.

This is why the AMA advocates for a better definition of an organization's engagement in promoting the social welfare.

According to George Mason University's United States Election Project, less than 54 percent of eligible voters cast a ballot in 2012. This is over a 3 percent decline from the 2008 presidential election.

At a time when the proportion of eligible voters casting a ballot is declining, the AMA opposes any efforts to restrict access to voter registration drives and voter guides. In fact, this is a time when more voter education material is needed, specifically pertaining to issues Americans care about.

Please see appendix 3 and 4 for examples of the AMA's nonpartisan voter guide that relies on information submitted to the AMA from campaigns. The new rules regulating nonprofit entities should not restrict nonpartisan, educational material. This is the sole goal of the AMA Vote Like A Motorcyclist Campaign. This campaign should not be considered electioneering because it is not attempting to influence the election, merely to educate AMA members on issues they care about.

Finally, the proposed rule attempts to limit information available on 501(c)4 websites, even when said information is available for historical purposes. The AMA Rights section of www.americanmotorcyclist.com contains extensive legislative histories of motorcycle-related issues (enclosed). Because these sections of the AMA website pertain to legislative actions, they include the names of current and past legislators.

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By asserting that dated material constitutes candidate-related political activity, this new policy would require the removal of the Rights section of the AMA website for 60 days before every general election.

This is a disservice to our members – not to mention the nullification of a membership benefit – as well as to the motorcycling community as a whole.

Overall, the AMA believes this rule will curtail speech by social welfare organizations. We believe that the communiqués put out by the diverse array of 501(c)4 organizations should not be subjected to a one size fits all rule that even the IRS suggests “might sweep in” nonpartisan communications. If this is the case, nonpartisan speech will be curtailed and the result will be an uninformed and unengaged electorate.

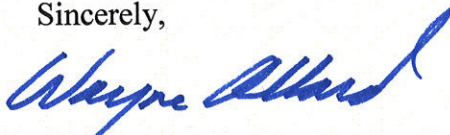
As stated above, we believe that a tax exempt organization’s efforts should be devoted to the promotion of the social welfare. This is the spirit of the law. A limited amount of political activity could be included in the definition of social welfare. As a result, the Treasury Dept. and the IRS should work to define social welfare so that inherently political organizations will be unable to receive tax exempt status. If the IRS continues with this rule, it will be ignoring the will of Congress, which clearly meant to give tax exempt status to social welfare organizations.

Because a quantitative solution is desired, the AMA supports the IRS establishing numerical limits on the percentage of an organization’s total political expenditures that could be classified as “for the social welfare” and spent in the 60 and 30 days before a general or primary election, respectively. This would prevent organizations from becoming inherently and overly political in the run up to an election without preventing legitimate organizations from educating their members.

As a result of our concerns, the American Motorcyclist Association respectfully requests a public hearing on this issue.

Thank you for your time and consideration of our comments. If you have any further questions please do not hesitate to contact me at wallard@ama-cycle.org.

Sincerely,



Wayne Allard
Vice President, Government Relations

Protect your privacy from event data recorders

Urge your representative to support federal legislation!

8+1

On June 18, U.S. Reps. [Mike Capuano](http://amacycle.capwiz.com/bio/id/307) (D-Mass.) and [Jim Sensenbrenner](http://amacycle.capwiz.com/bio/id/639) (R-Wis.) introduced [H.R. 2414](http://capwiz.com/amacycle/issues/bills/?bill=62743366), the Black Box Privacy Protection Act.

The bill will protect motorcyclists' rights by requiring manufacturers to prominently disclose to consumers if an event data recorder (commonly known as a black box) is installed on their motorcycle, the data collection capabilities of such a device, and how such data may be used. The bill clarifies that the owner of the motorcycle owns the data and it may not be accessed without the permission of the owner. Furthermore, this bill requires that manufacturers provide consumers with the option of controlling the recording function in automobiles or motorcycles manufactured in the future that are equipped with black boxes.

In other words, consumers would have the ability to turn the black box on or off.

Currently, no federal law exists that clarifies the rights of vehicle owners to ownership of the recorded data.

The National Highway Traffic Safety Administration has issued a Notice of Proposed Rulemaking requiring black boxes in all cars manufactured after Sept. 1, 2014. The NHTSA already has disclosure requirements, but the Black Box Privacy Protection Act would make the disclosure more prominent and give consumers even greater choice and privacy protections.

The American Motorcyclist Association protects motorcyclists' freedom to ride and we support this bipartisan bill. If you are concerned that your insurer will selectively use data from a black box recorder to increase your rates, or that recorded data may be used to target you in a civil or criminal proceeding, then you—the motorcyclist—should urge your representative to support the Black Box Privacy Protection Act.

Be sure to follow the "Take Action" option to send a pre-written email directly to your representative.

Now more than ever, it is crucial that you become a member of the AMA to help us protect your freedom to ride. More members means more clout against the opponents of motorcycling, and your support will help the AMA fight for your rights – on the road, trail, racetrack, and in the halls of government. To join, go to [AmericanMotorcyclist.com/membership/join](http://www.americanmotorcyclist.com/membership/join) (<http://www.americanmotorcyclist.com/membership/join?mc=capwiz>).

Permalink: <http://www.capwiz.com/amacycle/issues/alert/?alertid=62745431&type=CO> (<http://www.capwiz.com/amacycle/issues/alert/?alertid=62745431&type=CO>)

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americanmotorcyclist.com

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Appendix 1

*** Prefix**

*** First Name**

*** Last Name**

*** Address Line 1**

Address Line 2

*** City**

*** State**

*** ZIP Code**

*** Email Address**


*** Phone Number**

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New date for AMA Vintage Motorcycle Days: July 11-13, 2014





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Support federal legislation to prohibit the funding of discriminatory motorcycle-only checkpoints

Urge your representative to support today!



On May 7, U.S. Rep. [Jim Sensenbrenner \(http://amacycle.capwiz.com/bio/id/639\)](http://amacycle.capwiz.com/bio/id/639) (R-Wis.) introduced [H.R. 1861 \(http://capwiz.com/amacycle/issues/bills?bill=62648776\)](http://capwiz.com/amacycle/issues/bills?bill=62648776), the Stop Motorcycle Checkpoint Funding Act. The bill will protect motorcyclists' rights and promote crash prevention as the most effective use of taxpayer money to save motorcyclists' lives.

The bill incorporates Sensenbrenner's legislation (H.R. 904) introduced in the previous Congress. H.R. 904 would prohibit the U.S. Department of Transportation from providing funds to state and local authorities for the purpose of creating motorcycle-only checkpoints.

However, this bill also contains language to force the DOT to focus motorcycle safety efforts on crash prevention programs.

The Stop Motorcycle Checkpoint Funding Act amends Section 153 of Title 23, United States Code, by removing "motorcycle helmets." This change will prohibit the DOT from providing grants to states to enforce helmet laws. It will also prohibit the DOT from interfering in state matters with federal funds.

For many years, the American Motorcyclist Association has strongly encouraged the voluntary use by adult riders of helmets certified by their manufacturers to meet the DOT standard as part of a comprehensive motorcycle safety program to help reduce injuries and fatalities in the event of a motorcycle crash.

However, helmet mandates do not prevent crashes. The AMA believes that comprehensive motorcycle safety programs must promote strategies to prevent motorcycle crashes in the first place.

Current law states highway safety plans must prevent crashes and reduce injuries. The Stop Motorcycle Checkpoint Funding Act would require highway safety plans to include programs that "prevent accidents in order to reduce injuries and deaths resulting from accidents involving motor vehicles and motorcycles" by amending Section 402 of Title 23, United States Code.

Historically, the enforcement of helmet mandates has siphoned away scarce funds from effective crash prevention programs such as rider education and motorist awareness.

This bill is critical to ending the discriminatory practice of MOCs and preventing motorcycle crashes. The motorcycling community needs you to contact your representative now to ask him or her to become a cosponsor. Just follow the "Take Action" option to send a pre-written email directly to your representative.

To view the AMA's efforts to end motorcycle-only checkpoints, go to <http://www.americanmotorcyclist.com/rights/motorcycleonlycheckpoints.aspx> (<http://www.americanmotorcyclist.com/rights/motorcycleonlycheckpoints.aspx>).

Please join the AMA to help us end motorcycle-only checkpoints. More members means more clout against our opponents, and your support will help the AMA fight for your rights – on the road, trail, racetrack, and in the halls of government. To join, go to [AmericanMotorcyclist.com/membership/join](http://www.americanmotorcyclist.com/membership/join) (<http://www.americanmotorcyclist.com/membership/join?mc=capwiz>).

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americanmotorcyclist.com

AMA Rights 8 Oct

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Permalink: <http://www.capwiz.com/amacycle/issues/alert/?alertid=62648811&type=CO> (<http://www.capwiz.com/amacycle/issues/alert/?alertid=62648811&type=CO>)

Before you can take action, we need to learn more about you.

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* Last Name	
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Address Line 2	
* City	
* State	Choose One
* ZIP Code	
* Email Address	
* Phone Number	
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Appendix 3



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Membership > Members Only > Voter Guide > Candidate Details

Candidate Profile



Chris Long
Ohio
Party: Republican
Race: House
Contact
1617 Haft Drive
Reynoldsburg, OH 43068
[Email](#) | [Campaign Website](#)

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Chris Long is a lifelong resident of the NEW 3rd Congressional District. As an At-Large Councilman in the City of Reynoldsburg and a United States Air Force Veteran, Chris has served his community and his country with honor and distinction. As a member of the United States Congress, Chris will be committed to restoring America's greatness by pursuing the right policies for our future.

Committed To

- * A Balanced Federal Budget
- * A Limited and Constitutional Federal Government
- * Repeal of Obamacare
- * Respect for Conservative Values and Principles

Proven Leadership

- * At-Large Member of Reynoldsburg City Council
- * Chairman of the Finance Committee
- * President of the Reynoldsburg Republican Club
- * Elected Member of the Franklin County Republican Central Committee
- * Dedicated/Active Community Volunteer
- * Veteran - United States Air Force

Source: www.chrislong2012.com

Note: A full tank indicates the candidate's responses to the questionnaire are in agreement with the AMA. N/A denotes not applicable, the candidate has not responded to our questionnaire.

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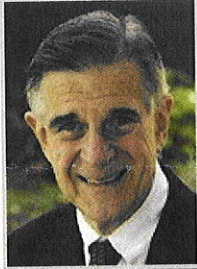
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Appendix 4

- RIGHTS
- RIDING
- RACING
- NEWS
- ABOUT
- EVENTS
- CLUBS & PROMOTERS
- MEMBERSHIP INFO
- SHOP
- CLASSIFIEDS

Membership > Members Only > Voter Guide > Candidate Details

Incumbent Profile



Pete Stark
California

Party: Democrat
Race: House

Contact
PO Box 8331
Fremont, CA 94537
[Email](#) | [Campaign Website](#)

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Off-Highway



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Congressman Pete Stark has dedicated his life to public service. He has championed the needs of California's East Bay in Congress, leading the fight to protect Social Security and Medicare, enact health reform, promote peace rather than war, and standing up for working families.

Before his first election to Congress, Pete founded and managed an independent bank in the East Bay that became a national icon for corporate responsibility and social action. As a banker, Pete opened housing markets for integrated housing, offered childcare for his employees, and provided free transportation for employees who wanted to work in a higher position at a branch that was not in their neighborhood.

Pete is a senior member of the House Ways and Means Committee. He currently serves as the Ranking Democrat on the Health Subcommittee, which oversees the operation of the Medicare program as well as other important health priorities. He is also an active member of the Social Security Subcommittee where he is an outspoken critic of Republican proposals to privatize the program.

As Chairman of the Health Subcommittee in the 111th Congress, Pete was a key architect of health reform (the Affordable Care Act) signed into law by President Obama. This historic legislation will finally guarantee affordable, quality health care to all Americans. Pete also authored the COBRA health insurance continuation program that has provided extended health benefits to over 45 million people who are in between jobs; wrote the law that bans hospitals from denying care to people without health insurance; and has enacted numerous bills to reduce fraud, waste and abuse in our health system.

Pete has prioritized the government's role in protecting and supporting seniors. He helped enact key reforms to lower out-of-pocket prescription costs for Medicare beneficiaries, eliminate cost sharing for Medicare preventive benefits, and extend Medicare's financial health. He continues to fight Republican attempts to gut Social Security and undermine Medicare, and has been a constant advocate for maintaining the promise of these vital programs for American senior citizens and their families.

Pete has also been a leader in tax reform — particularly in the arena of reducing tax breaks and loopholes for special interests and the wealthy. He's an outspoken opponent of the Iraq and Afghanistan wars. He has worked diligently to protect civil rights and is a strong environmentalist.

Pete is a graduate of the Massachusetts Institute of Technology (MIT) with a bachelor's degree in engineering and the University of California, Berkeley with a Master's degree in Business Administration (MBA).

A veteran, Stark served in the Air Force. Stark's community, church, and civic activities have included: Director, Common Cause; Chairman, Board of Trustees, Starr King School of Ministry; Board Member, Housing Development Corporation; Board Member, Council for Civic Unity, and many others.

Pete has four daughters, three sons, and eight grandchildren. He is married to Deborah Roderick Stark of San Lorenzo.






Source: www.petestark.com

12/18/13

AMA Voter Guide - California - Pete Stark

Note: A full tank indicates the candidate's responses to the questionnaire are in agreement with the AMA. N/A denotes not applicable, the candidate has not responded to our questionnaire.

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