

2026 MID-SESSION REPORT: STATE LEGISLATIVE TRENDS IMPACTING DONOR PRIVACY AND NONPROFIT ADVOCACY

Matt Nese, Vice President

Building on a successful 2025 in which People United for Privacy Foundation (PUFPF) defeated every serious donor disclosure threat that emerged – spanning **42 bills** in **21 states** – we are witnessing another extraordinarily busy year in legislatures across the country. Indeed, PUFPF is actively monitoring bills threatening nonprofit advocacy and donor privacy in a disturbing **38 states** in the 2026 legislative session.

Perhaps most notably, 2026 has begun to reveal a shifting partisan dynamic. Republican lawmakers, who have historically championed First Amendment arguments in opposition to donor disclosure mandates, are increasingly introducing bills that would subject nonprofits to PAC-style reporting requirements. This new wave of retribution-driven legislation has profound implications for the future of nonprofit civic engagement.

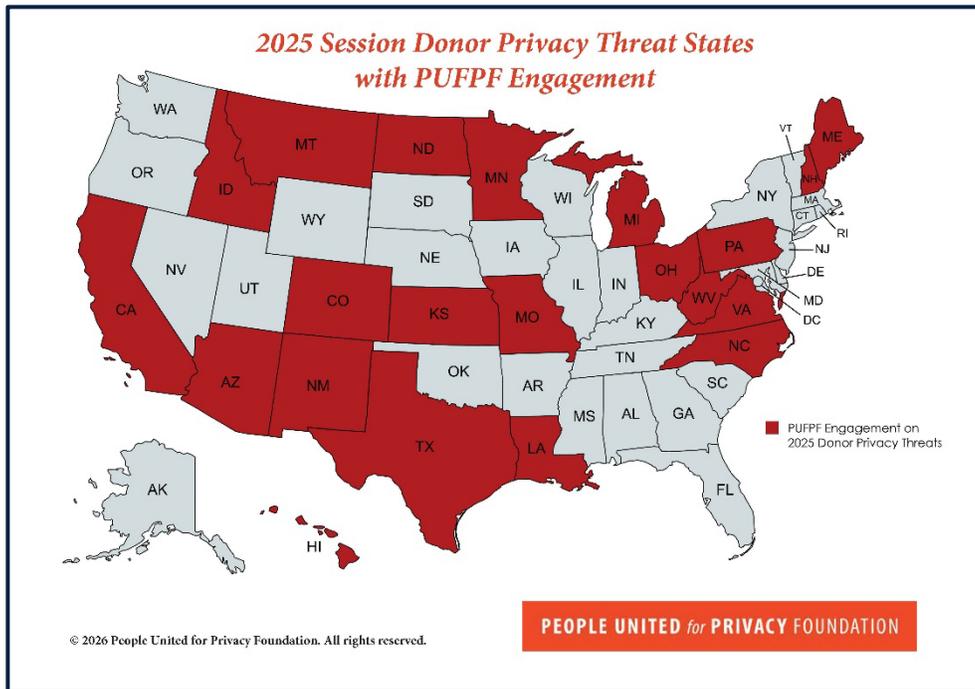
This mid-session report surveys the major legislative trends currently threatening donor privacy, from longstanding retaliation-driven disclosure bills to emerging schemes targeting issue advocacy and speech by corporations, including nonprofits. At the same time, proactive reforms continue to advance durable protections for donors, members, and volunteers nationwide.

KEY FINDINGS

- **Disclosure threats are losing, but they have not disappeared.** After encountering threats in 27 states throughout 2025, PUFPF has so far identified disclosure threats in 38 states in the 2026 legislative session.
- **A new generation of threats is emerging.** Proposals targeting corporate speech rights, so-called “original source” disclosure, and legislative responses to allegations of foreign spending present new challenges for nonprofits and their members and supporters.
- **Party control is no guarantee of safety.** Disclosure threats have arisen in blue, red, and purple states, sponsored by members of both major parties.
- **Privacy protections are nevertheless expanding.** 108 million Americans now live in states with PUFPF-championed privacy protections enshrined into law, and other bipartisan pro-privacy reforms continue to bolster the right to give privately.
- **States have tools to update and improve their laws.** PUFPF’s proven model policies and the Supreme Court’s 2021 decision in *Americans for Prosperity Foundation (AFPF) v. Bonta* provide durable principles for reform.

TRANSPARENCY IS FOR GOVERNMENT. PRIVACY IS FOR PEOPLE.

2025 RECAP: DISCLOSURE THREATS ACROSS THE COUNTRY FAIL TO BECOME LAW



Despite demonstrable progress in states across the country on an array of proactive reforms solidifying safeguards for nonprofit donor privacy, legislative threats continue to emerge each session from politicians with an ax to grind and anti-privacy activists intent on eroding Americans' hard-earned privacy protections. As People United for Privacy Foundation reported in our [2025 Post-Session Report](#) last fall, an array of disturbing disclosure threats were introduced and/or considered last year. In total, we encountered 86 such bills in 27 states.

Despite this onslaught, PUFFP achieved a **100% success rate** in defeating serious donor disclosure threats with assistance from our national and state-based allies, engaging on **42 bills** threatening nonprofit donor privacy in **21 states**. Ultimately, zero harmful disclosure mandates were enacted in 2025 in what can only be labeled a tremendous victory for nonprofits of all stripes and the freedom of association of their members and supporters.

2026 OUTLOOK: MAJOR THREAT CATEGORIES AND KEY STATES

Two months into the 2026 session, and a similar story to the year prior is unfolding. As of February 2026, PUFFP is tracking concerning legislation in **38 states** organized into five longstanding threat categories.

Retaliation and Retribution-Driven Disclosure. Perhaps the most perennial threat faced by nonprofits and their supporters is legislation motivated by elected officials' short-sighted desire to silence and punish those they view as political enemies or ideological opponents. Such legislation is broadly targeted at regulating – or prohibiting – nonprofit advocacy that's occasionally critical of elected officials' voting records and stances on the issues of the day. These bills take many forms, but all seek to inhibit nonprofit engagement through complex regulation and forced donor exposure that would result in most would-be speakers opting to stay silent. In 2026, PUFFP is tracking high-level threats of this nature in **Alabama** ([S.B. 220](#)), **Delaware** ([H.B. 216](#)), and **Oklahoma** ([S.B. 1535](#)). While similar proposals are pending elsewhere, these bills have the most potential to advance.

Arizona-Style "Original Source" Disclosure. A new blueprint for exposing entire chains of nonprofit donors is so-called "original source" disclosure, modeled off an [Arizona ballot proposition](#) that became law in 2022. Under these convoluted regimes, a nonprofit that receives funding from another nonprofit and then triggers disclosure requirements must disclose the contributing group's donors on its own report. And if the contributing group is supported by other nonprofit donors, donors to those nonprofits must also be disclosed, and so on and so forth with no discernible endpoint. Simply put, these laws force organizations to report not only their own donors, but their donors' donors, on and on down the chain.

Complicating matters, these convoluted laws typically feature “top-funder” disclaimer requirements that force nonprofits to include the names of donors in their communications. That forces advocacy organizations to make a horrible choice: Either fund messages that will thrust their top contributors into the spotlight, thereby making those individuals targets for the group’s opponents, or stay silent on issues core to their missions. Combined with “original source” requirements, these disclaimers mean that private citizens will find themselves being named in messages by groups they never supported.

Fortunately, Arizona’s law is under siege in [multiple lawsuits](#) at both the federal and state level. Nevertheless, the anti-privacy extremists that cooked up this scheme have already found both Democratic and Republican lawmakers in states across the country eager to [import their plot](#) to hamstring nonprofit civic engagement. In 2026, notable “original source” disclosure bills are pending in [Maryland \(H.B. 584\)](#) and [Minnesota \(S.F. 905\)](#).

Attacks on Out-of-State Donors. Frustration with groups funded by [“out-of-state” donors](#) and so-called [“dark money”](#) has led some state lawmakers, primarily Republicans, to propose [presumptively unconstitutional](#) legislation aimed at restricting political participation by such groups or outright banning donations from anyone outside the state. Efforts to prohibit speech from in-state groups with out-of-state donors have been struck down in court repeatedly for their wide-ranging negative impacts on speech and privacy rights. Arguably, such proposals are little more than another ham-fisted method of chilling opposition to lawmakers’ policy agendas.

In addition to being unconstitutional, such knee-jerk responses are short-sighted. Many state issues have regional or national implications, and voters may wish to hear from non-state residents or businesses who will be affected by state policy choices. Likewise, citizens benefit from hearing the perspectives of national organizations with expertise in specific policy areas. Land use and taxation, water rights and environmental regulations, and immigration are all examples of policies that have tangible impacts beyond a state’s borders. [Idaho \(H. 719\)](#) is an example of a state actively considering a broad-based ban on out-of-state funding this session.

AI Disclaimer Bills Targeting Issue Advocacy. Some states regulate so-called “electioneering communications” – TV/radio/digital ads or mailers published close to an election that mention a candidate, usually a sitting lawmaker, but do not urge voters to vote for or against the candidate. These messages frequently require burdensome reports and donor disclosure from the sponsor in one form or another. One common way lawmakers seek to impose donor disclosure requirements on nonprofits is by expanding the period of time in which “electioneering communications” are regulated to cover portions of the legislative session. Such restrictions make it difficult or impossible for nonprofits to criticize lawmakers’ actions or ideas without running afoul of complex campaign finance rules.

The 2025 session saw the birth of a new twist on this longstanding phenomenon: “Electioneering communication” regulations were slipped into unrelated legislation purportedly aimed at imposing disclaimer requirements on messages using broadly defined artificial intelligence. Unfortunately, these underhanded efforts have persisted in the 2026 session, and PUFPPF is following such bills in [Iowa \(S.F. 2166\)](#) and [Virginia \(H.B. 868/S.B. 141, H.B. 982\)](#).

“Foreign Influence” Regulations. Much like the debate over artificial intelligence, 2025 saw a smattering of proposals ostensibly aimed at curbing “foreign influence” that, in practice, could do far more to curb the speech and privacy rights of Americans. While not every measure targeting spending and advocacy by foreign nationals in state elections directly threatens donor privacy, most proposals would expand government authority to investigate nonprofits and seize their donor lists, creating fertile ground for abuse and inviting politically motivated fishing expeditions.

Since [federal law](#) already broadly prohibits foreign contributions and expenditures in any U.S. election, including at the state and local level, many of these state proposals intentionally reach beyond candidate campaigns to directly impact groups engaged exclusively in issue advocacy.

Efforts to expose and prohibit foreign influence took a number of forms in 2025, but four types stood out: **ballot question foreign donor bans**, “**foreign-influenced corporation**” regulation, **state copycats of the federal Foreign Agents Registration Act (FARA)**, and **third-party litigation financing disclosure**.

PUFPF is monitoring ballot question foreign donors ban bills this year in **Arizona** ([S.C.R. 1013](#), [S.C.R. 1014](#)), **Florida** ([H.B. 991](#)), **Georgia** ([H.B. 963](#)), **Iowa** ([H.F. 2601/S.F. 2204](#)), **Michigan** ([H.B. 5197](#)), **Minnesota** ([H.F. 3340](#)), **Nebraska** ([L.B. 927](#)), **New Hampshire** ([S.B. 534](#)), **North Carolina** ([H.B. 958](#)), **Oklahoma** ([H.B. 3750/S.B. 1449](#)), **West Virginia** ([H.B. 4522](#)), and **Wisconsin** ([A.B. 906/S.B. 899](#)). Punitive legislation prohibiting advocacy by so-called “foreign-influenced corporations” is pending in **Hawaii** ([S.B. 2982](#)), **Massachusetts** ([H. 875/S. 525](#)), **New York** ([A. 1258/S. 324](#)), **Pennsylvania** ([H.B. 497](#)), and **Virginia** ([S.B. 584](#)) this session. State-level FARA copycat legislation bills have been introduced in various forms in **Florida** ([H.B. 905/S.B. 1178](#)), **Georgia** ([S.B. 177](#)), **Indiana** ([S.B. 256](#)), **Kansas** ([H.B. 2205](#)), **New York** ([A. 7852/S. 1774](#)), and **Oklahoma** ([S.B. 660](#), [S.B. 960](#)). Finally, PUFPP is not aware of any pending state legislation that would mandate third-party litigation financing disclosure.

THREE EMERGING LEGISLATIVE TRENDS THREATENING NONPROFITS

In addition to the aforementioned anticipated threats to nonprofit advocacy and donor privacy, three new trends are beginning to emerge this session that would directly or indirectly threaten donor privacy rights.

Explicit Issue Advocacy Regulation and Disclosure. For many years, Democrats have generally supported nonprofit donor disclosure mandates while Republicans reflexively opposed such unconstitutional demands, correctly citing First Amendment principles and a litany of on-point Supreme Court rulings. There were always one-off threats from Republicans, typically from officials seeking retribution against particular groups, and Democrats could increasingly be counted on to support proactive donor privacy reforms that cabined state agency powers in this area. Nevertheless, Republican vs. Democrat fault lines in these debates were familiar.

The early months of the 2026 legislative session have told a different story. Republican lawmakers are increasingly introducing bills that explicitly compel strict reporting and donor disclosure from nonprofits that advocate on policy issues. In the early portion of the 2026 session, we’ve seen Republicans propose bills with draconian short-titles like the “Vermont Nonprofit Advocacy Transparency and Accountability Act of 2026” ([H. 734](#) in **Vermont**) and the “Smear Merchant Transparency and Accountability Act” ([H.B. 4848](#) in **West Virginia**). These measures would ensnare all manner of nonprofits, improperly treating them like politically-oriented PACs rather than citizen-driven groups with opinions on the issues of the day. In addition to the Vermont and West Virginia bills, such legislation has been introduced by Republicans in **Georgia** ([H.B. 1235](#)), **Indiana** ([S.B. 267](#)), and **Oklahoma** ([H.B. 3568](#)) this year as well. Whether this year’s bills are another form of retribution or a larger and more concerning shift in principle among Republicans remains to be seen.

“Montana Plan”-Style Schemes to Repeal Corporate Speech Rights. Desperate to censor the business and nonprofit community, some politicians have sought to specifically exclude political and issue-based spending from the powers granted to corporations operating in their states in an [absurd scheme](#) devised by progressive activists at the Center for American Progress. This ploy would directly impact nonprofits and labor unions as well, as they are technically corporations under the U.S. tax code. These bills face [long odds](#) in the courts, which have repeatedly upheld the constitutional rights of Americans to associate and speak through the corporate form. Such bills have gained momentum in legislatures, however, as the latest Hail Mary proposal to overturn *Citizens United v. FEC* and reestablish widespread burdens – and outright bans – on nonprofits’ speech and donor privacy rights.

The 2026 session has seen an explosion of bills that would impose “Montana Plan”-style bans on nonprofit advocacy. Currently, **Georgia** ([H.B. 1046](#)), **Hawaii** ([H.B. 2130/S.B. 2829](#), [S.B. 2471](#)), **Minnesota** ([H.F. 3419](#)), **New York** ([A. 9233/S. 8613](#)), **Oklahoma** ([H.J.R. 1075](#)), and **Virginia** ([H.B. 1447](#)) are considering such schemes with Hawaii lawmakers seemingly [most interested](#) in passage of this extreme and highly unconstitutional ruse.

State-Based Johnson Amendments. The Johnson Amendment is a reference to a provision in the U.S. tax code that prohibits 501(c)(3) nonprofits, including churches, charities/foundations, and think tanks, from endorsing, supporting, or opposing candidates for office. The name is derived from then-Senator (and future President) Lyndon B. Johnson, who shepherded this restriction through Congress in an [effort to target](#) nonprofits critical of his record and supportive of his political opponents. Critics of the Johnson Amendment believe it to be an unconstitutional and unclear imposition on First Amendment-protected political speech guarantees.

A recent [proposed settlement](#) by the Trump administration in litigation challenging the constitutionality of the Johnson Amendment would effectively result in this restriction no longer being enforced against clergy and houses of worship. In turn, some Democratic lawmakers have seized on this development to introduce bills in their states that would codify a state-based process for granting and reviewing an organization’s tax-exempt status as a means of enforcing a state-level Johnson Amendment if the administration’s proposed settlement agreement stands.

While such proposals typically do not include a direct donor disclosure demand, they do directly prohibit political speech by certain nonprofits. Affording state authorities more power to license and investigate every nonprofit seeking to operate in a state is an open invitation to bureaucratic meddling against disfavored organizations, the same affliction that’s [troubled the IRS](#) for much of the agency’s history. Notable state Johnson Amendment bills are under consideration this session in [Maryland \(H.B. 514/S.B. 4\)](#) and [New York \(A. 9067/S. 8475\)](#).

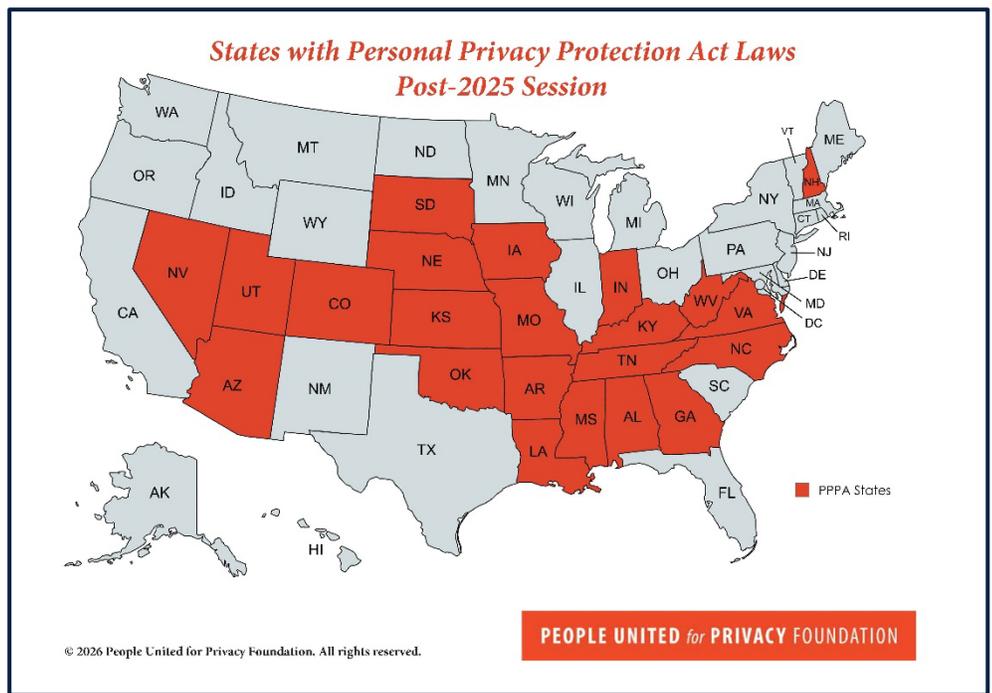
PRO-PRIVACY REFORMS

People United for Privacy Foundation’s vigilance in monitoring and countering threats to freedom of association is only half our battle. As the saying goes, “the best defense is a good offense.”

To that end, PUFPF works diligently to enshrine durable proactive reforms into law that block or minimize threats to donor privacy and nonprofit advocacy.

Our offensive arsenal includes three distinct tools, one of which is new for the 2026 session.

Personal Privacy Protection Act. PUFPF’s longstanding model policy, the [Personal Privacy Protection Act \(PPPA\)](#), remains the cornerstone of nonprofit donor privacy protections in the United States. In today’s polarized political climate, many Americans are more motivated than ever to keep their beliefs and giving private. The PPPA enshrines such protections into law in service of that goal. 2025 saw [Nevada](#) and [North Carolina](#) pass the PPPA with strong bipartisan support in [both states](#) from lawmakers and the nonprofit community.



PPPA Achievements to Date

- Enacted in 22 states as of 2025
- Protects 108 million Americans
- Signed into law in red, blue, and purple states
- Frequently adopted with bipartisan or unanimous support from lawmakers
- Endorsed by a diverse coalition of national and state-based nonprofits

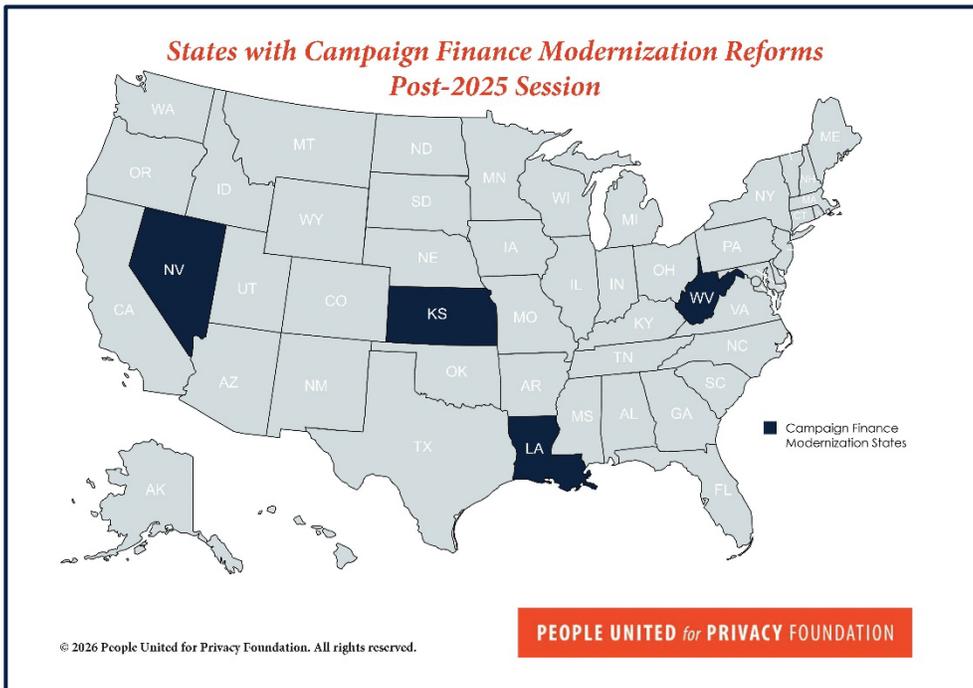
The PPPA's Core Protections

- Prohibits government collection or disclosure of nonprofit donor, member, or volunteer information
- Applies to all nonprofits, including 501(c)(3) charities and think tanks, 501(c)(4) advocacy nonprofits, 501(c)(5) labor unions, and 501(c)(6) trade associations
- Includes civil/criminal penalties for improper and intentional disclosure, respectively
- Preserves disclosures required by campaign finance laws and legitimate court orders
- Codifies U.S. Supreme Court's *Americans for Prosperity Foundation v. Bonta* decision

Post-AFPF Campaign Finance Modernization.

The Supreme Court's 2021 decision in [*Americans for Prosperity Foundation v. Bonta*](#) reaffirmed and reinforced a constitutional requirement that donor disclosure laws be narrowly tailored to protect Americans' privacy rights. Despite this command, many state campaign finance disclosure statutes remain outdated and improperly reach nonprofit issue advocacy. PUFPF is the only organization laboring to systematically modernize these laws in accordance with the Court's [*robustly supported*](#), pro-privacy

ruling. Our efforts seek to maximally protect donor privacy for any nonprofit engaged in issue advocacy or occasional political advocacy. Since 2023, PUFPF has been successful in enacting post-AFPF reforms in **Kansas**, **Louisiana**, **Nevada**, and **West Virginia**. These protections extend to **12.6 million** Americans.



Typical Post-AFPF Reforms

- Fix Outdated Definitions Harming Nonprofit Advocacy
- End PAC-Style Reporting for Nonprofits
- Clarify Independent Spending ≠ Donor Disclosure
- Incorporate Earmarking-Only Disclosure Solely for Explicitly Political Spending
- Increase/Index Donor Disclosure Thresholds
- Integrate PDHA-Style Donor Address/Employer Protections

New in 2026: The Protect Donors at Home Act (PDHA). Rising political violence has created [new urgency](#) around donor safety. Following targeted attacks on public officials in 2025, legislatures [moved quickly](#) to remove lawmakers' home addresses from public databases. The same principle must now extend to citizens who support causes or candidates.

In October 2025, People United for Privacy Foundation debuted the [Protect Donors at Home Act \(PDHA\)](#) to address this critical gap. The PDHA brings campaign finance disclosure into alignment with modern safety realities while preserving transparency where legally required.

The PDHA's Core Protections

- Prohibits public disclosure of contributors' street address and employer data
- Allows campaign finance enforcement agencies to collect but not publicly disclose donors' street address and employer information for verification
- Prohibits the street names and numbers and employers of contributors from being disclosed in response to public records requests
- Preserves existing public disclosure of pertinent donor information, including a contributor's name, city, state, zip code, and occupation
- Provides court remedies for unlawfully exposed contributors
- Modeled on a bipartisan, unanimous Federal Election Commission [recommendation](#) and existing laws in **California**, **Texas**, and **Wyoming**

CONCLUSION

The right to support causes privately is a core First Amendment freedom. Yet across the United States, lawmakers in both parties continue to propose policies that would expose nonprofit supporters to harassment, retaliation, or worse. At the same time, a growing number of states are enacting durable protections with robust bipartisan support that recognize the constitutional importance of donor privacy.

As the 2026 session continues, People United for Privacy Foundation will continue to monitor developments in all 50 states to ensure that all Americans can give, speak, and associate freely and privately.

ABOUT THE AUTHOR

***Matt Nese** is the Vice President at People United for Privacy Foundation, which envisions an America where all people can freely and privately support ideas and nonprofits they believe in, so that all sides of a debate will be heard, individuals won't face retribution for supporting important causes, and all organizations maintain the ability to advance their missions because the privacy of their supporters is protected.*