United States Senate

WASHINGTON, DC 20510-2509

COMMITTEES JUDICIARY HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS ENERGY SMALL BUSINESS AND ENTREPRENEURSHIP

May 7, 2024

The Honorable Merrick Garland Attorney General United States Department of Justice 950 Pennsylvania Avenue, N.W. Washington, D.C. 20530

Dear Attorney General Garland:

Across the country, campuses are in chaos. It is time for you to open an investigation into the reason why, and who's funding it.

In university after university, antisemitic radicals have taken over entire buildings and large tracts of outdoor space.¹ They are vandalizing property, blocking students from moving around their own campuses, and terrorizing Jewish students.² All the while, many administrators have failed to take action to promote safety on campus.

Crucially, this is not just spontaneous student unrest. It is coordinated and funded by a powerful network of anti-Israel advocates. That is why, in October of last year, I sent you a letter seeking information on how many pro-terrorist student organizations—the groups calling for the effective destruction of Israel and justifying the massacre of Jewish people—received significant funding from third-party groups.³

Now, we have answers—just not from your Department. Earlier this week, Politico detailed the vast amounts of dark money subsidizing this mayhem.⁴ Their report found that key groups backing the campus protests—like Jewish Voice for Peace and IfNotNow—received financial support from George Soros's Tides Foundation. David Rockefeller's Rockefeller Brothers Fund and Democratic megadonors Susan and Nick Pritzker were also cited in the report.

This pattern is disturbing. It is also almost certainly illegal. As IRS Revenue Ruling 75-384 established, no organization may retain its tax exemption if it backs protests at which members are urged to commit acts of civil disobedience.⁵ The IRS explained at length that

¹ See, e.g., <u>https://www.insidehighered.com/news/students/free-speech/2024/05/01/cal-poly-humboldt-pro-palestinian-occupation-finally-ends</u>.

² See, e.g., <u>https://www.cbsnews.com/losangeles/news/pro-palestinian-encampment-blocks-ucla-students-from-entering-library-during-midterms/</u>.

³ <u>https://www.hawley.senate.gov/sites/default/files/2023-10/Hawley-Letter-to-DOJ-re-investigation-of-pro-Hamas-student-groups.pdf</u>

⁴ <u>https://www.politico.com/news/2024/05/05/pro-palestinian-protests-columbia-university-funding-donors-00156135</u>

⁵ <u>https://www.irs.gov/pub/irs-tege/eotopicj85.pdf</u>.

illegal acts are "inconsistent with charitable ends," and stressed that "[i]llegal activities, which violate the minimum standards of acceptable conduct necessary to the preservation of an orderly society, are contrary to the common good and the general welfare of the people in a community and thus are not permissible means of promoting the social welfare[.]"⁶ In short, by supporting illegal acts while enjoying tax-exempt status, dark-money groups and foundations are defrauding the American people and putting Jewish students and faculty at risk.

In order to properly inform our congressional oversight on this issue, you must immediately provide answers to the following questions:

- 1. How many anti-Israel protests at American universities are currently receiving funding from third-party groups, and which groups are engaged in such support?
- 2. What steps will you take to immediately enforce the requirements of IRS Revenue Ruling 75-384 against organized groups responsible for funding or otherwise sponsoring the ongoing campus lawbreaking?

Thank you for your attention to this matter.

Sincerely,

Josh Hawley United States Senator

⁶ <u>https://www.irs.gov/pub/irs-tege/rr75-384.pdf</u>