

**FUELING CHAOS: TRACING THE  
FLOW OF TAX-EXEMPT DOLLARS TO  
ANTISEMITISM**

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**HEARING**  
BEFORE THE  
SUBCOMMITTEE ON OVERSIGHT  
OF THE  
COMMITTEE ON WAYS AND MEANS  
HOUSE OF REPRESENTATIVES  
ONE HUNDRED EIGHTEENTH CONGRESS  
SECOND SESSION

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JULY 23, 2024  
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United States House Committee on  
**Ways & Means**  
**CHAIRMAN JASON SMITH**

FOR IMMEDIATE RELEASE  
July 16, 2024  
No. OS-06

CONTACT: 202-225-3625

**Chairman Smith and Oversight Subcommittee Chairman Schweikert  
Announce Subcommittee Hearing on Fueling Chaos: Tracing the Flow of Tax-  
Exempt Dollars to Antisemitism**

House Committee on Ways and Means Chairman Jason Smith (MO-08) and Oversight Subcommittee Chairman David Schweikert (AZ-01) announced today that the Subcommittee on Oversight will hold a hearing to examine the use of American-based tax-exempt organizations to finance antisemitism in the United States and terrorism abroad, including the role of foreign adversaries. The hearing will take place on **Tuesday, July 23, 2024, at 10:00 AM in 1100 Longworth House Office Building.**

Members of the public may view the hearing via live webcast available at <https://waysandmeans.house.gov>. The webcast will not be available until the hearing starts.

In view of the limited time available to hear the witnesses, oral testimony at this hearing will be from invited witnesses only. However, any individual or organization not scheduled for an oral appearance may submit a written statement for consideration by the Committee and for inclusion in the printed record of the hearing.

**DETAILS FOR SUBMISSION OF WRITTEN COMMENTS:**

Please Note: Any person(s) and/or organization(s) wishing to submit written comments for the hearing record can do so here: [WMSubmission@mail.house.gov](mailto:WMSubmission@mail.house.gov).

Please **ATTACH** your submission as a Microsoft Word document in compliance with the formatting requirements listed below, **by the close of business on Tuesday, August 6, 2024**. For questions, or if you encounter technical problems, please call (202) 225-3625.

**FORMATTING REQUIREMENTS:**

The Committee relies on electronic submissions for printing the official hearing record. As always, submissions will be included in the record according to the discretion of the Committee. The Committee will not alter the content of your submission but reserves the right to format it according to guidelines. Any submission provided to the Committee by a witness, any materials submitted for the printed record, and any written comments in response to a request for written comments must conform to the guidelines listed below. Any submission not in compliance with these guidelines will not be printed but will be maintained in the Committee files for review and use by the Committee.

All submissions and supplementary materials must be submitted in a single document via email, provided in Word format and must not exceed a total of 10 pages. Please indicate the title of the hearing as the subject line in your submission. Witnesses and submitters are advised that the Committee relies on electronic submissions for printing the official hearing record. All submissions must include a list of all clients, persons and/or organizations on whose behalf the witness appears. The name, company, address, telephone, and fax numbers of each witness must be included in the body of the email. Please exclude any personal identifiable information in the attached submission.

Failure to follow the formatting requirements may result in the exclusion of a submission. All submissions for the record are final.

**ACCOMMODATIONS:**

The Committee seeks to make its facilities accessible to persons with disabilities. If you require accommodations, please call 202-225-3625 or request via email to [WMSubmission@mail.house.gov](mailto:WMSubmission@mail.house.gov) in advance of the event (four business days' notice is requested). Questions regarding accommodation needs in general (including availability of Committee materials in alternative formats) may be directed to the Committee as noted above.

**Note:** All Committee advisories and news releases are available on the Committee website at <http://www.waysandmeans.house.gov/>.

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**FUELING CHAOS: TRACING THE FLOW OF  
TAX-EXEMPT DOLLARS TO ANTI-SEMITISM**

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**TUESDAY, JULY 23, 2024**

HOUSE OF REPRESENTATIVES,  
SUBCOMMITTEE ON OVERSIGHT,  
COMMITTEE ON WAYS AND MEANS,  
*Washington, DC.*

The subcommittee met, pursuant to call, at 10:05 a.m., in Room 1100, Longworth House Office Building, Hon. David Schweikert [chairman of the subcommittee] presiding.

Chairman SCHWEIKERT. So let's begin. All right.

First off, I would like to read a statement from Ranking Member Pascrell. And our prayers are with him. Ranking Member Pascrell regrets that he could not be here today. He was in the hospital and is now recovering at his home in New Jersey.

We wish him a speedy recovery, and without objection, I ask that his statement be submitted into the record.

[The statement of Mr. Pascrell follows:]

DAVID SCHWEIKERT  
ARIZONA,  
CHAIRMAN



BILL PASCRELL  
NEW JERSEY,  
RANKING MEMBER

## U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS  
SUBCOMMITTEE ON OVERSIGHT  
1139 LONGWORTH HOUSE OFFICE BUILDING  
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Washington, DC 20515

**House Ways and Means Oversight Subcommittee**  
**Hearing on Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism**  
**July 23, 2024**

**Statement of Congressman Bill Pascrell, Jr.**

Mr. Chairman, antisemitism is a stain on global history. America was founded on the bedrock ideals of religious tolerance and pluralism, but we fall short of those noble aims any time antisemitism rears its ugly head. I condemn antisemitism in the strongest possible terms, as all Americans must.

We are all aware of the deadly consequences of hatred toward Jewish people, both historical and contemporary. There has been a large increase in antisemitism since the ghastly attacks of October 7, 2023, and many Jewish Americans and Jewish people around the world are afraid due to the rise in threats and outright violence against Jews.

Combating antisemitism is an urgent concern for our country. It is a personal issue for me when I think of my Jewish constituents and my non-Jewish constituents who are also harmed by this hateful ideology. We must help work to increase the safety of our communities. To that end, I am proud to lead bipartisan efforts in the House to increase funding for FEMA's Non-Profit Security Grant Program to help protect synagogues, mosques, churches, schools, hospitals and other sites at risk from violent threats.

Since October 7, the Ways and Means Committee has worked to investigate the rise in antisemitism and decisively respond. Unfortunately, we know that some organizations promoting hate have sometimes funded their efforts through U.S. sources. Also, there are domestic extremist and white supremacist groups, among others, that take advantage of tax loopholes to advance antisemitic agendas.

It is critical that we investigate, prosecute, and shut down this funding. I especially applaud the Treasury Department and Justice Department in this area, whose work is essential to enforcing our tax laws and preventing the illegal financing of hate. I look forward to continued federal government efforts to combat antisemitism.

At the same moment, I want to emphasize that anti-Jewish hate is not alone. The rise of Islamophobia in the United States is a deeply dangerous trend that we must publicly condemn and combat at every turn. Bigotry has no place in America.

The Honorable Bill Pascrell, Jr., *Ranking Member*  
Subcommittee on Oversight



Chairman SCHWEIKERT. And we really do wish him, because he is actually fun to work with because of his history, and he never has an opinion on anything.

Okay. With the subcommittee now coming to order, I would like to read part of the statement here and then I would like to give a tiny bit of commentary. Then I am going to ask the chairman to provide us an opening statement, and then we will go into the 5 minutes.

This hearing focuses on tracing the money flowing through and from foreign adversaries and tax-exempt organizations into other organizations and other groups with ties to terrorism and/or responsible for much of the anti-Semitism activities that have engulfed much of our country.

We know that bad actors, both foreign and domestic, use various tools to sow discord in American society. The goal is to destabilize us and turn us against each other. When it comes to anti-Semitism, many of the bad actors involved are purely motivated either by their hate or their goal to destabilize the United States and have us at each other's throats.

The committee has focused a lot of attention on the actions, or inaction's, of colleges, universities as protests have erupted on our campuses, but we have spent less time in the public sphere on how other groups involved in these protests are being funded, trained.

This hearing is an opportunity to dive into the details around financing of these groups and the use of taxpayer dollars or/and to support anti-Semitism using the Tax Code and the tax-exempt space, examining the role that its well-funded student organizations with possible ties to terrorism, like Students for Justice in Palestine, or SJP, play a driving virulent anti-Semitism on our college campuses using tax-exempt dollars.

We will also look at how groups like SJP and—I am sorry, I don't even know the proper pronunciation—Samidoun receive funds from suspicious organizations and are operating across this country.

Considering the network of American-based, tax-exempt organizations that are funding anti-Semitism on college campuses, and possibly supporting terrorist organizations like Hamas abroad. For example, we have seen reports about groups like American Muslims for Palestine and The Peoples Forum who provide funding, talking points, information, materials to student groups, with an aim of installing chaos and anti-American sentiment. Today's hearing will provide an opportunity to discuss this more completely.

Part of this is—and the chairman has spoken about this in the past. Debate, discourse, absolutely American. Funding hate, unacceptable, because today it may be a hatred of our Jewish community. Tomorrow it may be some other subcategory or subgroup or other group that has chosen to be hated. You can't use our Tax Code. We can't use pretax dollars. You also can't use foreign dollars.

My last comment is, about 3 weeks ago, there was a study provided that almost half the online publications in America now are fake. They don't really exist. It is foreign actors, or very dodgy hate-filled groups that have stolen their mastheads on papers that went out of business years ago.

How do you have a self-governing society when much of what they know is completely fraudulent and full of trying to tear us at each other?

And, with that, I yield to the chairman of the full committee.

Chairman SMITH. Thank you, Oversight Committee Chairman David Schweikert, for convening today's hearing.

I also want to begin by wishing our colleague Representative Pascrell, the ranking member of this committee, a speedy recovery. We are thinking of him and look forward to having him back soon.

I also want to say, I apologize to the witnesses that not one of the Democrats have showed up today. This has been two committee hearings in the last 11 days that not one Democrat decided to come to work.

I think it is pretty unacceptable, especially on a topic that is so important. Members of the Ways and Means Committee can waive in on subcommittee hearings, and to think not one Democrat feels like it is important enough to sit on that side to look about the 501(c)(3) tax-exempt status and how money is flowing to terrorist organizations and to the Chinese is appalling and unacceptable. If you are paid to be a Member of Congress, show up to work.

The committee began its investigation into entities organized under section 501 of our Tax Code because of concerns about organizations using their tax-exempt status for harmful purposes.

Over the course of our investigation, it has become clear that the explosion of anti-Semitic activity on college campuses has been supported and encouraged by bad actors who, in many cases, have used tax-exempt organizations for those purposes.

The violence and hatred directed at Jewish Americans, and in support of terrorist organizations like Hamas, are not some organic uprising. There are well-orchestrated efforts by anti-American and anti-Jewish organizations within the United States that provide financial and logistical support to those who harass and threaten Jewish students.

Perhaps the most notable example is the Students for Justice in Palestine, an anti-Israel organization with chapters on over 200, 200 college campuses. SJP receives significant support from groups like American Muslims for Palestine.

AMP, despite their alleged ties to terrorism, openly works in coordination with its fiscal sponsor called AJP Educational Foundation, Inc., to provide funding, talking points and other material support. This organizational structure is being investigated by Virginia's attorney general, and just this week, a court ruled that a case against them could move forward.

Another example of this type of relationship is the Tides Foundation, a left-leaning tax-exempt organization that is sponsoring several entities with ties to anti-Semitic activity occurring here in the U.S.

In fact, just yesterday I sent a letter to the U.S. Chamber of Commerce Foundation demanding that they explain why they are partnering with the Tides Foundation, given the fact that the organization is funneling resources to groups that are inciting violence, violent protests, and harassment of Jewish students on America's college campuses.

There are also foreign actors who funnel resources into colleges where we are seeing an unusually large amount of anti-Semitic activity.

Since the mid-1980s, Middle East nations have donated over \$6.5 billion, including \$2.7 billion in gifts from the Nation of Qatar from 2014 to 2019 alone, to American universities. Much of this is funding has gone unreported by these schools, despite their obligations under the Higher Education Act.

At the same time, the institutions that accepted funding from Middle East donors have experienced, on average, 300 percent more anti-Semitic incidents than those that did not.

Not to be outdone, the Chinese Communist Party also has ties to the tax-exempt sector in the U.S., including a 501(c)(3) organization called The Peoples Forum, which calls on activists to recreate the protests of the summer of 2020 before rioters occupied a building at Columbia University.

This evidence points to a concerted effort on the part of individuals operating tax-exempt organizations to abuse the trust and generosity of U.S. taxpayers and funnel resources towards anti-Semitism, violent protests, and potentially even support for terrorist organizations.

In one effort to halt this type of abuse of our Tax Code, I have made a formal request to the IRS demanding they revoke the tax-exempt status of an organization named The People Media Group. This organization funds a publication by the name of the Palestine Chronicle that employed a so-called journalist who was caught actually imprisoning Israeli hostages in Gaza. The editor-in-chief of that publication also appears to have ties to Iranian-backed publications as well.

Along with Education and the Workforce Committee Chairwoman Foxx and Oversight and Accountability Chairman Comer, we have also called on the Department of Justice to investigate these groups for providing material support for terrorism.

American taxpayers should not be fooled into supporting anti-Semitic activities on college campuses or, for that matter, actual terrorist organizations.

The fact that entities openly hostile to America and our allies are receiving tax-exempt benefits, either directly or indirectly, demands much greater further investigation.

I appreciate the efforts of this committee to gather the facts to ensure we protect the integrity of our Tax Code, and I appreciate you, Mr. Chairman. I yield back.

Chairman SCHWEIKERT. Thank you, Chairman Smith.

And now for our witnesses. Ms. Burns is head of Terrorism Research for the Program on Extremism at George Washington University.

Oren Segal is vice president for the Center on Extremism at the Anti-Defamation League.

Dr. Charles Asher Small is executive director of the Institute for the Study of Global Anti-Semitism and Policy.

Each of you have 5 minutes, and then we will have some questions.

Ms. Burns.

**STATEMENT OF LARA BURNS, HEAD OF TERRORISM RESEARCH, PROGRAM ON EXTREMISM, GEORGE WASHINGTON UNIVERSITY**

Ms. BURNS. Chairman Smith, Chairman Schweikert, Ranking Member Pascrell, esteemed members of this committee, thank you for the opportunity to speak with you today.

Terrorist organizations have used tax-exempt organizations as fronts for their activities for decades in the U.S. as cover for their illicit financing and to further their propaganda and influence campaigns.

The Holy Land Foundation and the Islamic Association for Palestine were two of the first U.S.-based tax-exempt organizations created and used by Hamas as early as 1988. They were the charitable arm and propaganda arm, respectively.

In 1993, leaders of the U.S.-based Hamas infrastructure held a conspiratorial meeting in Philadelphia, where they plotted how they would support Hamas in works, money, and deeds while deceiving America about their true agenda.

In 2001, the HLF was designated as a Hamas front organization and its doors were shuttered. The IAP closed several years later. The individuals that ran the U.S.-based Hamas infrastructure continued their work here, developed new and different banners with some fresh faces, while maintaining the goal of supporting Hamas.

In the last year, a variety of tax-exempt organizations in the United States have been publicly accused of providing support to Hamas. In examining these organizations, key factors to consider are their leadership's ties to terrorist organizations and their spread of Hamas propaganda, their international donors and recipients, and their financial transparency.

Regarding financial transparency, an area of vulnerability exists in the practice of 501(c)(3)s receiving and distributing gifts in kind. Charities that desire to subvert the law may exploit the gift-in-kind mechanism.

A common exploitation involves multiple charities claiming receipt and distribution of the same gift-in-kind shipment, falsely inflating their bottom lines and facilitating tax fraud.

Organizations that seek to covertly support terrorism can abuse the gift-in-kind mechanism by concealing the origin of illicit foreign financing funneled through corporate or private entities.

In reviewing available IRS Form 990s on several organizations who have been accused of supporting Hamas, several entities have reported a large percent of their revenue as coming from medical supplies in the form of gift-in-kind, with little information to verify the nature of supplies, how they were disbursed, or to whom.

One of these organizations is a Texas-based tax-exempt charity, United Hands Relief. In looking at its leadership, one of the directors stands out. Hatem Fariz is a twice-convicted felon convicted in Florida of providing support to the Palestinian Islamic Jihad terrorist organization and in Illinois for a fraud conspiracy.

Fariz appeared on UHR tax filings for the year 2018, the same year UHR's revenue increased 50-fold, with over \$6.3 million listed as medical supplies in the form of gifts in kind, with no verifiable details about the donors or recipients, nor how, when, or by whom they were transferred.

In examining UHR's Form 990s between 2016 and 2021, UHR did not reveal the identities of its foreign recipients, making an accurate assessment of their activities difficult.

Some organizations are not merely suspected of financing terror abroad, but also financing the spread of anti-Semitism here in the U.S. In 2021 and 2022, UHR provided grants to the AJP Educational Foundation, the alter ego of American Muslims for Palestine.

AMP and AJP are subjects of various litigation over allegations of their involvement with Hamas. In the wake of October 7th, a number of individuals in the U.S. have indicated support for Hamas and spread anti-Semitic rhetoric.

Leaders of the AMP and its affiliates, the Council on American-Islamic Relations, CAIR, have expressed happiness over the attacks, claimed Israel has no right to defend itself and have made fiery speeches amidst protests, claiming they would take back the U.S. like they would take back Palestine.

CAIR's position on October 7th comes as no surprise, as the organization was conceived at the 1993 Hamas conspiratorial meeting involving HLF and IAP leaders in Philadelphia, and was founded by Nihad Ahmad and Omar Ahmad, who were present at the meeting.

We have seen individuals in these anti-Israel protests call for the death of America and Israel, and demonize Jewish people. Iran and Hamas have praised the protest activity.

When terrorist propaganda campaigns lead to the normalization of anti-Semitic rhetoric and support for terrorist organizations on U.S. soil, a threat to our national security exists. When it becomes acceptable to voice hate against an individual or a group because of their ethnicity, race, religion or gender, and to advocate for violence and death of those people because of the color of their skin, whether they are Brown, Black or White, or because of their religion, whether they are Muslim, Jewish, Christian or other, a threat exists not only to our national security but to our system of democracy.

Thank you very much for your time.

Chairman SCHWEIKERT. Thank you, Ms. Burns.

[The statement of Ms. Burns follows:]



**Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism**

Written Testimony of

**Lara L. Burns**

**Head of Terrorism Research, Program on Extremism**

**The George Washington University**

**Committee on Ways and Means**

**U.S House of Representatives**

July 23, 2024

Chairman Smith, Ranking Member Neal, esteemed members of the Committee:

Thank you for the opportunity to testify on the role of tax-exempt organizations fueling antisemitism in the US and funding terrorism abroad.

Terrorist organizations have used nonprofit tax-exempt organizations as fronts for their activities for decades in the United States. These activities persist today. They use these organizations as cover and concealment for their illicit financing, and they also use them to further their propaganda and influence campaigns where they seek to radicalize, spread disinformation, and recruit support for their causes.

HAMAS' foundation is and has always been in its social services programs that it uses to groom, recruit and radicalize. As HAMAS emanated from the Muslim Brotherhood, it had a network of social service programs at its disposal upon its birth. The overall purpose of the charitable organizations inside Gaza and the West Bank is to gain the hearts and minds of the local population. They aim to do this in two ways: 1) by providing aid to those in need and 2) by radicalizing the youth. For decades, HAMAS has provided aid in all forms to the people of Gaza and the West Bank, in an attempt to secure a large pool of potential fighters and facilitators, to

gain the ability to use homes, businesses, and hospitals as cover for their weapons, leaders, tunnels and operations, and to ultimately seize control over the population like they did in Gaza in 2007.

The second purpose of its charitable wing inside the territories is to build and direct schools, mosques, youth groups, and youth sports clubs, so that they can seed their radical, extremist, antisemitic ideology into young children and ensure that their messaging is persistent throughout their youth and into adulthood. Some of the schools they have created and operated, with the assistance of charitable organizations in the United States, teach kindergartners and elementary school children to celebrate the killing of Jews, to praise suicide bombers, to march with HAMAS flags while carrying grenade launchers, and to mimic murdering Jews.

In 1988 and with the Muslim Brotherhood's blessing, HAMAS developed its US-based structure that included: the Holy Land Foundation for Relief and Development (HLF), its primary fundraising arm that was based in Richardson, Texas; the Islamic Association for Palestine (IAP), its primary propaganda organization which was based in Chicago, IL; and the United Association for Studies and Research, a research institute that was based in Falls Church, VA. The current HAMAS Deputy Political Bureau Chief Mousa Abu Marzook, who was a graduate student in the United States at the time, was the architect behind this infrastructure. These three organizations operated in the US as tax exempt organizations. During the early years of these organizations, Marzook rose to power within HAMAS' Political Bureau while retaining oversight of the HLF, IAP and UASR, and while securing Iran's financial and political support for HAMAS.<sup>i</sup> HAMAS and Iran were aligned then, and they are today in their Axis of Resistance against Israel and the United States.

In order to understand the evolution of HAMAS in America, it is important to examine its history and tactics in the United States. The HLF was based in Richardson, Texas, from the early 1990s and funded HAMAS charitable, religious and educational entities in the West Bank and Gaza, including some of schools where children were taught hate, violence, antisemitism, and terrorist ideology. At the outset, the HLF sent the funds via wire directly to the organizations in the territories. The HLF openly held HAMAS fundraisers in conjunction with the IAP on US soil where they sang in Arabic, and celebrated along-side children about HAMAS and the killing of Jews.<sup>ii</sup>

In 1993, when the Oslo Accords were signed, leading a path to potential peace between the Palestinian Authority and Israel, HAMAS vowed to derail those accords as did leaders of the HAMAS infrastructure in the United States. This is important as what happened in 1993 arguably set the stage for what we are seeing in the United States today.

The US-based HAMAS leaders held a meeting in 1993 in Philadelphia where they discussed how to avoid law enforcement scrutiny. They recognized they could not openly bear the HAMAS banner and instead planned to quietly support HAMAS under the cloak of charity, while speaking about “democracy and freedom of expression” because those concepts resonated with Americans. They vowed to deceive the United States government and the American population. They stated, “War is Deception.”

They recognized the need to open new organizations in the event their existing organizations were shut down. They voiced the need to spread their version of Islam in schools so that the children within the Muslim community in the US did not “grow up surrendering to the issue of peace with the Jews.” They recognized the need to infiltrate “American media outlets, universities and research centers.”<sup>iii</sup> They understood their messaging could not be openly antisemitic or terroristic at the time, but they also knew they could gradually change that by seeking to slowly normalize the HAMAS narrative.

They then plotted to create a new organization as “an official U.S. cover representing the Islamic community...and as cover for the existing organizations.” Several months later, some of the attendees did as planned and created the Council on American Islamic Relations (CAIR). Nihad Awad and Omar Ahmad, both attendees at the 1993 meeting, led CAIR in its infancy and Awad remains its loudest voice today.

As HAMAS became more violent and was designated as a terrorist organization, the HLF sought to insulate themselves by sending the funds through bank accounts in other foreign countries, where they believed US law enforcement agencies could not reach. They also opened their own offices in Gaza and the West Bank, where they wired the money to themselves and distributed cash so that the ultimate recipients were often difficult to identify.

The HLF’s efforts at concealing their support for HAMAS were ultimately defeated. The US government designated the HLF as a HAMAS terrorist organization in December 2001 and



shuttered its doors. The individuals that ran the US-based HAMAS infrastructure continued to operate, developing new and different banners with some fresh faces, while maintaining the same agendas and activities. Some of those US-based fundraising organizations proceeded with former HLF and IAP personnel, some of the same HAMAS-aligned recipients in Gaza and the West Bank, and with some of the same, yet hidden, goals. In the meantime, CAIR flourished and began to partner with other non-profit organizations with links to HAMAS and the Muslim Brotherhood, but also sought to legitimize themselves by partnering with mainstream organizations and outreach to the US Government, to enhance their political strength and bolster their voice.

The HLF and five of its officers were charged and ultimately convicted of providing material support to HAMAS in 2008. At the time, the US-based HAMAS infrastructure's roots in the US were vast and deep, and the disruption of the HLF was akin to removing a branch from a tree. The HAMAS infrastructure survived, grew, and formed new branches along the way.

Despite the designation and prosecution of the HLF and some of its officers, HAMAS' original goals of spreading antisemitism and HAMAS-related propaganda within the US and raising money to fund its charitable wing in Gaza and the West Bank still exist and function through US-based organizations with some knowing and some unknowing participants. Their tactics have evolved, and they conceal their motives under the cloak of charity as they conspired to do at the 1993 meeting.

A variety of tax exempt organizations in the United States have been publicly accused of providing support to HAMAS. In examining these organizations, key factors to consider are their leadership's ties to terrorist organizations and whether they spread HAMAS' propaganda, the organizations' international recipients, their financial transparency, and whether their financial patterns raise concerns.

Charitable organizations can utilize many tools to finance terrorism, without overtly appearing to do so. They can create a series of shell companies and foreign bank accounts, rendering it difficult to trace the money and identify the ultimate recipients. They can create their own offices within conflict zones, wiring the money to themselves and issuing cash disbursements that are difficult to trace. They can hand-carry the money from the US without filing appropriate

reporting documents so the funds remain undetected. They can also disguise cash as shipments of goods, violating reporting requirements.

An area of vulnerability exists in the practice of 501(c)3s receiving and distributing gifts in kind (GIK). If charities desire to subvert the law, they may exploit the GIK mechanism. A common exploitation involves multiple charities claiming receipt and distribution of the same GIK shipment, falsely inflating their bottom lines and camouflaging the fact that a high percentage of their cash donations are used for salaries and expenses, rather than for the recipients they claim to support. Further, for-profit companies can donate large amounts of items that are used, expired, and/or otherwise worthless to complicit charitable organizations and obtain large tax deductions for those donations. The charitable organizations can then pass on the worthless items to conflict zones where they cause more economic and physical damage than no donations at all.

Organizations that seek to covertly support terrorism can abuse the GIK mechanism in a variety of ways. Large GIK donations can be used to conceal the origin of illicit foreign financing. GIK can also be used to camouflage cash shipments, to facilitate trade-based money laundering, and to conceal shipments of prohibited or restricted items to sanctioned entities or countries.

In reviewing financial patterns of several organizations who have publicly been accused of supporting HAMAS a pattern emerged involving GIK. Specifically, several of these entities have reported a large percentage of their revenue as coming from GIK, and specifically millions of dollars in medical supplies or equipment, while their independent audit reports do little to verify the nature of the supplies, how they were disbursed, or to whom. Additionally, at least one organization has noted on its Form 990 public filings that it no longer retains documents to substantiate its distributions, which should be a large red flag to any potential donor or investigative body.

An example of a tax-exempt organization that warrants additional scrutiny is a Texas-based organization, United Hands Relief (UHR). UHR is a 501(c)3 charitable organization that has operated as a federally tax-exempt organization since 2016. In looking at its leadership, one of the directors stands out. Hatem Fariz is a twice-convicted felon, convicted in Florida of conspiring to provide support to the Palestinian Islamic Jihad (PIJ) terrorist organization and in Illinois for operating a grocery store as a front for a food-stamp fraud conspiracy<sup>iv</sup>. Fariz appeared on UHR tax filings for the year 2018<sup>v</sup>, the same year UHR's revenue increased 50-fold

with over \$ 6.3 million listed as medical supplies in the form of donations in kind (GIK) with few details in the public Form 990 about the donor(s) or the recipient(s); the nature of the medical supplies; nor how, when, or by whom they were transferred.

In examining UHR's financials in its public Form 990s between 2016 and 2021, UHR did not reveal the identities of its foreign recipients; however, one of their partners in Gaza, the Unlimited Friends Association (UFA), proudly displays their partnership with UHR and other US-based non-profits,<sup>vi</sup> and some reporting indicates UFA is tied to HAMAS<sup>vii</sup>.

Organizations like UHR are not merely suspected of financing terror abroad, but also financing organizations that spread antisemitism and hate here in the US. In 2021, they listed 16.8 million in revenue with 11.6 million of that as medical supplies in the form of donations in kind.<sup>viii</sup> They claimed a majority of the aid went to unnamed foreign recipients, but identified three domestic recipients of cash distributions in the Form 990. One of the domestic recipients was the AJP Education Foundation (AJP), the alter-ego of American Muslims For Palestine (AMP). In 2022, AJP was their top domestic recipient, receiving \$55,000. Another 2022 domestic recipient was the US Council of Muslim Organizations (USCMO), and organization co-founded by AMP and CAIR, among a few others, and of which UHR is a member.<sup>ix</sup>

The AMP emerged in 2006, with former IAP affiliates leading the way including Osama Abuirshaid, the former editor of the IAP's newsletter. AMP's stated goals include teaching the public in America about Palestine "through grassroots mobilization and advocacy."<sup>x</sup> AMP's registered name in its tax-exempt filings is AJP Educational Foundation, a 501 (c)3, which is a direct affiliate of AJP Action, a 501(c)4 lobbying organization founded in 2021.<sup>xi</sup> AMP and AJP are the target of litigation in multiple jurisdictions, for their alleged ties to HAMAS. In a case against AMP and AJP under the Anti-Terrorism Act, the plaintiffs asserted AMP and AJP were a mere continuation of the IAP, and a federal court in Chicago has ruled there is sufficient evidence for the plaintiffs to proceed with the case.<sup>xii</sup> Recently, the Attorney General in the state of Virginia issued a Civil Investigative Demand to AMP for records relating to its alleged use of funds "for impermissible purposes...including providing support to terrorist organizations."<sup>xiii</sup> and despite AMP's objections, just last week the Richmond Circuit Court has compelled AMP to comply.

After the brutal October 7 attack on Israel, a number of individuals in the US have indicated support for HAMAS and spread antisemitic rhetoric in sermons and speeches. In November 2023, CAIR leader Nihad Awad spoke at an AMP convention in Chicago and discussed the October 7 HAMAS attacks, which he said made him happy. Specifically, he said, "I was happy to see people breaking the siege" and he stated that Israel had no right to defend itself.<sup>xiv</sup>

Another speaker at the conference was Osama Abuirshaid of AMP. In November 2023, a separate CAIR official, with prior ties to the HLF,<sup>xv</sup> claimed Israel "should be attacked" and had no right to defend itself.<sup>xvi</sup> In May 2024, a third CAIR official, with prior ties to the HLF<sup>xvii</sup>, discussed the Israel-HAMAS war in a sermon and said, "Oh Allah, support our brothers in Gaza, stand by them and accept their martyrs, support them against our enemies, Your enemies, the enemies of Islam. Oh Allah, we can see the glad tidings of victory."<sup>xviii</sup>

Osama Abuirshaid, who was the former editor of the IAP's newsletter and current Executive Director of AMP, spoke at campus protests and claimed Israel was committing genocide in Gaza and that actions against US-based protests were a "war on us here in America."<sup>xix</sup> In another speech on a college campus, Abuirshaid called for the end of Imperialism and Zionism and vehemently stated, "We will take back these colleges, as we will take back America, as we will take back Palestine..."<sup>xx</sup>

Slogans like "Death to America" and "Death to Israel" have been displayed in some of the protest environments. Iran and HAMAS have both voiced support for these US-based protests. Iranian Revolutionary Guard Commander Hossein Salami said these protests are the exportation of the Iranian Revolution to the United States. He went on to say, "Iran is today a global superpower. Iran is invincible... The slogans of the Iranian nation are reiterated and heard at the American universities..."<sup>xxi</sup> A member of HAMAS Political Bureau, Izzat Al-Risheq, praised the protesters publicly, "because of their rejection of the genocide that our Palestinian people are the subjected in the Gaza Strip at the hands of the neo-Nazi Zionists."<sup>xxii</sup>

The Supreme Leader of Iran also publicly praised the protesters stating, "Today's students are the leaders of the future."<sup>xxiii</sup> Separately, he celebrated the sight of Hizballah's flag on US soil stating, "The people of the world are supporting the Resistance Front because they are resisting & because they are against oppression."<sup>xxiv</sup> Hizballah is aligned with HAMAS, Iran and other terrorist groups in the Axis of Resistance against the United States and Israel.

On July 9, 2024, the Director of National Intelligence, Avril Haines, released a statement about Iran's increasing influence campaign in the United States, noting Iran was "Seeking to stoke discord and undermine confidence in our democratic institutions." Therein, she warned that intelligence exists to show Iran has "sought to opportunistically take advantage of ongoing protests regarding the war in Gaza." She went on to state:

*Americans who participate in protests are, in good faith, expressing their views on the conflict in Gaza – this intelligence does not indicate otherwise. Moreover, the freedom to express diverse views, when done peacefully, is essential to our democracy, but it is also important to warn of foreign actors who seek to exploit our debate for their own purposes<sup>xxxv</sup>.*

CAIR reacted to the DNI statement with condemnation. They said, in part:

*Director Haines must immediately clarify her vague and potentially dangerous public claim that over the past few weeks Iranians using social media have attempted to stoke protests or give donations in support of protests...In the absence of any detail or evidence whatsoever, Director Haines has given anti-Palestinian and anti-Muslim extremists leeway to exaggerate her claim, cast suspicion on future protests, and further endanger Americans<sup>xxxvi</sup>.*

The foregoing is only one of many attempts by CAIR to deflect focus away from HAMAS and Iran. On July 16, 2024, media outlets reported the US government was aware of an Iranian plot to assassinate former President Donald Trump, and on July 17, 2024, CAIR's Nihad Awad responded by suggesting Israel was behind this reporting. "Are you sure this is not an Israeli plot to ignite another war between the US and other countries in the Middle East at its behest?"<sup>xxxvii</sup>

The question that should be asked is: Are the narratives driven by some of the leaders of AMP, CAIR and other related organizations mere peaceful protests and the exercise of free speech, or are they part of a broader strategy crafted and driven by HAMAS, Iran, and the Axis of Resistance, that is a product of their long-standing propaganda and educational campaign that was outlined in the 1993 meeting here in the US?

Antisemitic rhetoric abounds throughout the country. Some radical religious leaders in the US have called for the annihilation of Jews and referred to them as brothers of "apes and pigs."<sup>xxxviii</sup> Some have also blamed Israel for the brutal October 7 attack. Further, one preached about slaughtering Jews "like sheep."<sup>xxxix</sup>

Of great concern is US-based institutions and schools who operate as tax-exempt organizations and use those institutions to teach terrorist propaganda and antisemitism. In Miami, Imam Fadi Kablawi lectures at the tax-exempt North Miami Islamic Center, also known as the Masjid As-Sunna An-Nabawiyah, which operates a K-12 school, the Reviver Academy.<sup>xxx</sup> For several years, Kablawi has given public sermons wherein he calls for the destruction of Israel, the annihilation of Jewish people,<sup>xxxi</sup> and praises the “mujahadeen” in Gaza<sup>xxxii</sup>, a reference to HAMAS fighters, without rebuke from the Mosque or school leaders. He concurrently raised funds for the school<sup>xxxiii</sup> and posted an advertisement to hire teachers for the school.<sup>xxxiv</sup> In May 2024, the State of Florida initiated an inquiry into Reviver Academy, threatening to pull the school’s vouchers.<sup>xxxv</sup> As of July 20, 2024, Kablawi appears on the Mosque’s lecture calendar.<sup>xxxvi</sup>

When terrorist propaganda and influence campaigns lead to the normalization of antisemitic rhetoric and support for terrorist organizations on US soil, a threat to our national security exists. When it becomes acceptable to voice hate against an individual or group because of their ethnicity, race, religion, or gender, and to advocate for violence and death of those people because of the color of their skin, whether they are brown, black, or white, or because of their religion, whether they are Muslim, Jewish, Christian, or other, a threat exists not only to our national security, but to our system of Democracy.

HAMAS’ use of US-based tax-exempt organizations to finance its activities and spread its propaganda poses an imminent threat to our country today. Addressing this problem requires a whole-of-government approach. Enhanced reporting requirements for, and scrutiny of, tax-exempt organizations who have opaque reporting, suspicious financial patterns, and disproportionately large, unsubstantiated gifts in kind would enable a more thorough analysis of their activities. Illicit terrorism financing and foreign influence investigations are complex, with actors and activities spanning the globe. Thorough investigations require numerous resources and the collaboration between all available federal, state and local law enforcement agencies, and the use of all lawful investigative tools. For example, as the money moves internationally, the use of the Patriot Act subpoenas is inherently necessary to understand the problem. Further, there is a need for aggressive OFAC designations of individuals and entities, both domestic and foreign, who support and deal with HAMAS, Hizballah, and Iran.

Chairman Smith, Ranking Member Neal, esteemed members of the Committee, these are just some initial thoughts on this very important and complex matter. I thank you again for this opportunity and look forward to your questions.

<sup>i</sup> <https://pbs.org/wgbh/pages/frontline/ehranbureau/2010/10/iran-primer-iran-and-the-palestinians.html>

<sup>ii</sup> *United States v. Mohammad El-Mezain*, et al. (No. 09-10560, consolidated with 08-10774, December 7, 2011),

<https://www.ca5.uscourts.gov/opinions%5Cpub%5C09/09-10560-CR0.wpd.pdf>

<sup>iii</sup> *United States v. Mohamed El Mezain, et al* (No. 09-10560, consolidated with 08-10774, December 7, 2011), (see trial transcript and exhibits labeled Philly Meeting Nos. 1-18), <https://www.ca5.uscourts.gov/opinions%5Cpub%5C09/09-10560-CR0.wpd.pdf>

<sup>iv</sup> The Associated Press, "Jihad Backer Sentenced in Food Stamp Scam," *NBC News*, August 19, 2006,

<https://www.nbcnews.com/id/wnba14416473>.

<sup>v</sup> <https://projects.propublica.org/nonprofits/organizations/812039508/201921579349301307/full>

<sup>vi</sup> <https://ufa.ps/en>

<sup>vii</sup> <https://islamism.news/research/investigations/revealed-the-funding-behind-the-u-s-charitable-network-that-subsidizes-hamas/>

<sup>viii</sup> <https://projects.propublica.org/nonprofits/organizations/812039508/202223569349300542/full>

<sup>ix</sup> <https://uscmo.org/>

<sup>x</sup> "About AMP," American Muslims for Palestine, accessed July 16, 2024, <https://www.ampalastine.org/about-amp>.

<sup>xi</sup> Our Story," AJP Action. Lobbying for Palestinian Rights, accessed July 17, 2024, <https://ajpaction.org/services/ourstory/>.

<sup>xii</sup> *Stanely Boim v. American Muslims for Palestine, et al*

<sup>xiii</sup> Gabe Kaminsky, "Anti-Israel Group with Alleged Terrorism Ties Ordered by Judge to Turn over Finances," *Washington Examiner*, July 16, 2024, <https://www.washingtonexaminer.com/news/3085113/anti-israel-group-with-alleged-terrorism-ties-ordered-by-judge-turn-over-finances/>.

<sup>xiv</sup> CAIR Executive Director Nihad Awad At American Muslims For Palestine (AMP) Convention: I Was Happy To See The People Of Gaza Break The Siege On October 7; They Were Victorious; The People Of Gaza Have The Right To Self-Defense – Israel Does Not," *MEMRI*, December 7, 2023, [www.memri.org/reports/cair-executive-director-nihad-awad-american-muslims-palestine-amp-convention-i-was-happy-see](http://www.memri.org/reports/cair-executive-director-nihad-awad-american-muslims-palestine-amp-convention-i-was-happy-see).

<sup>xv</sup> <https://www.latimes.com/archives/la-xpm-2001-dec-07-me-12469-story.html>

<sup>xvi</sup> Online Platforms - "ISOCMasjid on YouTube," "CAIR-LA Director Hussam Ayloush At November 2023 Islamic Society Of Orange County Event: Israel Should Be Attacked And Does Not Have The Right To Defend Itself; Islamic Scholar Zaid Shakir: Trump Is Crazy Enough To Create A Palestinian State If We Tell Him His Face Will Be On Mount Rushmore," *MEMRI*, November 12, 2023, <https://www.memri.org/tv/orange-county-ca-palestinians-right-resist-occupation-poetry-protests-picking-up-arms-israel>.

<sup>xvii</sup> *Ayman Aishat v. U.S. Department of Homeland Security*

<sup>xviii</sup> Online Platforms - "Masjid Hawthorne on YouTube," "CAIR Official Ayman Aishat In California Friday Sermon: The Zionist Movement Conspired To Make Muslims Fight Each Other, This Was Herzl's Protocol: 'Oh Allah, Annihilate The Plundering Zionist Aggressors,'" *MEMRI*, May 3, 2024, <https://www.memri.org/tv/cair-official-ayman-aishat-friday-sermon-devils-united-against-islam-protocols-elders-of-zion>.

<sup>xix</sup> American Muslims for Palestine, "AMP Executive Director, Dr. Osama Abuirshaid delivers a powerful speech at the Columbia University Encampment's press conference.," Facebook, April 25, 2024, <https://www.facebook.com/watch/?v=1603828823790859>

<sup>xx</sup> Israel in the USA, transcribed by MEMRI, "We will take back these colleges, as we will take back America, as we will take back Palestine" American Muslims for Palestine 's executive director Osama Abuirshaid at The George Washington University Encampment," Facebook, June 2, 2024, <https://www.facebook.com/watch/?v=1102216851078330>

<sup>xxi</sup> Iranian Supreme Leader Ali Khamenei And Regime Mouthpiece 'Kayhan' On The Student Protests In The U.S. And Europe: "This Is What We Call Exporting The Islamic Revolution!," *MEMRI*, May 25, 2024, <https://www.memri.org/reports/iranian-supreme-leader-ali-khamenei-and-regime-mouthpiece-kayhan-student-protests-us-and>.

<sup>xxii</sup> Romina Ruiz-Goiriena, "Hamas and Iran Celebrate Anti-Gaza War Protests Taking US Colleges by Storm," *USA Today*, April 24, 2024, <https://www.usatoday.com/story/news/politics/2024/04/24/hamas-iran-support-college-protests/73447123007/>.

<sup>xxiii</sup> *Ibid.*

<sup>xxiv</sup> *Ibid.*

<sup>xxv</sup> <https://dni.gov/index.php/newsroom/press-releases/press-releases-2024/3842-statement-from-director-of-national-intelligence-avril-haines-on-recent-iranian-influence-efforts>

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<sup>xxxvi</sup> [https://cair.com/press\\_releases/cair-calls-on-dni-director-to-clarify-vague-potentially-dangerous-claim-about-iranian-influence-operations-share-info-on-israeli-campaign/](https://cair.com/press_releases/cair-calls-on-dni-director-to-clarify-vague-potentially-dangerous-claim-about-iranian-influence-operations-share-info-on-israeli-campaign/)

<sup>xxxvii</sup> <https://x.com/NihadAwad>

<sup>xxxviii</sup> Online Platforms - "of Masjid Al Iman of Fort Lauderdale Florida on Facebook," "Husam Kablawi At Fort Lauderdale Mosque Lecture: They Don't Teach You This In Public Schools, But Pearl Harbor, 9/11, The Holocaust Were All Deceptions; Everything The U.S. Does Is A Deception," *MEMRI*, May 11, 2024, <https://www.memri.org/tv/husam-kablawi-ft-lauderdale-mosque-lecture-dont-teach-public-schools-pearl-harbor-nine-eleven-holocaust-all-deception-united-states>.

<sup>xxxix</sup> Online Platforms - "True Religion on YouTube," "Michigan Imam Abdou Al-Wali Zindani: Benjamin Franklin Warned Americans Against Immigration Of Zionist Jews, They Are Real Poison And Cancer, Killed The Prophets, The US, UK, Western Countries Should Stand Trial At ICC For Complicity With Israel," *MEMRI*, May 25, 2024, <https://www.memri.org/tv/michigan-imam-abdou-wali-zindani-benjamin-franklin-warned-america-jews-zionists>.

<sup>xl</sup> <https://www.masjidmiami.com/>

<sup>xli</sup> <https://www.memri.org/reports/memri-weekly-may-10-17-2024>

<sup>xlii</sup> <https://www.memri.org/tv/floriday-imam-dr-fadi-yousef-kablawi-allah-make-blessed-ramadan-victory-seize-enjoy-live-jewish-settlements-inherit-land-home-property#:~:text=tragedy%20upon%20them%20,Oh%20Allah%2C%20turn%20their%20plots%20into%20their%20destruction%2C%20and%20bring,a%20blessed%20month%20of%20victory.>

<sup>xliii</sup> <https://secure.givelively.org/donate/north-miami-islamic-center-inc/help-build-masjid-as-sunnah-an-nabawiyah-s-reviver-academy/reviver-academy>

<sup>xliiii</sup> <https://www.facebook.com/drfdikablawi/>

<sup>xlv</sup> <https://www.miamiherald.com/news/local/education/article288538526.html>

<sup>xlv</sup> <https://www.masjidmiami.com/>



Chairman SCHWEIKERT. Mr. Segal.

**STATEMENT OF OREN SEGAL, VICE PRESIDENT, CENTER ON  
EXTREMISM, ANTI-DEFAMATION LEAGUE**

Mr. SEGAL. Thank you, Chair Schweikert, Ranking Member Pascrell, feel better, Chairman Smith, for inviting me to testify today.

Since the October 7th Hamas terrorist attacks in Israel, which included the slaughter of 1,200 people and the abduction of more than 200 others, anti-Semitism has surged. This spike has deepened the pain of an already vulnerable Jewish community, and ADL is monitoring those responsible.

In the 3 months after October 7th, we documented an unprecedented number of anti-Semitic incidents in the United States. Throughout the entirety of 2023, ADL documented over 8,800 anti-Semitic incidents nationwide, more than the previous 3 years combined.

That is an average of 24 incidents per day, and it has not stopped. And this was not spontaneous. Many of these incidents result from coordinated campaigns, both on and off campus, that often glorify, legitimize, and celebrate terrorist groups responsible for the violence in Israel.

For example, Students in Justice for Palestine, or SJP, which has been a signature project of the Chicago-based American Muslims for Palestine for over a decade, celebrated the massacre of Israelis as a, quote, "historic win for Palestinian resistance."

They called for, quote, "not just slogans and rallies but armed confrontation." And they issued toolkits to dismantle Zionism on campus, many of those featuring paraglider imagery, alluding to Hamas militants.

The rhetoric and activities of extreme campus anti-Zionist groups continue to escalate. They have progressed from tent encampments and barricades, as seen at Cal State Polytech and Columbia, to vandalism, to arson, all in retaliation for perceived university support for Israel. And off campus, these incidents occur in public spaces, at businesses, at the homes of citizens, and even elected officials alike, including members of this committee.

The New York-based group within our lifetime has called on followers to disrupt, destroy, and bring down every single Zionist/imperialist system in the U.S.

They, along with SJP, organized the protest of the Nova exhibit, which commemorated the victims of the October 7th attack. They used language like flood Manhattan for Gaza to promote their rallies, a reference to the Al-Aqsa Flood, Hamas' term for the atrocities of October 7th.

Support for terrorist groups like Hamas, Hezbollah, the Popular Front for the Liberation of Palestine, and even the Houthis are now commonplace at rallies throughout this country. And the use of red triangles, which echo the way that Hamas marks targets in its own propaganda, have become the norm.

These groups advertise across social media, including the Resistance News Network, which has over 150,000 followers on Telegram and often features content from terrorist organizations without consequence.

Another key organizing group, Samidoun, a designated terrorist organization in Israel which has already been banned in Germany, has expressed explicit support for those who have been convicted of terrorism and acts related to terrorism. And at a recent rally in New York City, a protester carried a flag with a Samidoun logo that said, “long live October 7th.”

Many of these groups and their activities are enabled by tax-exempt 501(c)(3) fiscal sponsors that operate without sufficient oversight and transparency. For example, the Westchester Peace Action Committee Foundation, or WESPAC, a New York-based nonprofit, sponsors groups like Within Our Lifetime and SJP. The Alliance for Global Justice, an Arizona-based nonprofit, sponsors more than 130 projects, including Samidoun.

These nonprofit fiscal sponsors cannot just serve as pass-through for the projects they sponsor. They must exercise oversight and provide information on the projects, such as the funding they receive and where that money is spent.

Projects that denigrate and marginalize pro-Israel and Jewish communities or that endorse violence or other unlawful activities should not be able to reap the benefits of 501(c)(3) status by the virtue of their relationship with fiscal sponsors.

Congress and the IRS must conduct a thorough review of the fiscal sponsors identified in our written report to ensure compliance with existing laws and greater transparency and oversight moving forward.

I urge Members of Congress, pass the Comprehensive Countering Anti-Semitism Act. As the ADL has done in Arizona and New York, urge State attorneys general to ensure that fiscal sponsors are in compliance with State laws governing charitable organizations.

Ensure that overt anti-Semitic discrimination precludes 501(c)(3) recognition and ensure that the Department of Education has resources it needs to enforce Title VI to protect Jewish students on campus.

Finally, the Senate must pass the Kustoff-Schneider bill that would revoke tax-exempt status of any U.S. organization that provides material support to designated terrorist groups.

Thank you for your bipartisan leadership and partnership on this issue. I look forward to your questions.

[The statement of Mr. Segal follows:]

Congressional Testimony

Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism

Oren Segal  
Vice President, Center on Extremism  
ADL (Anti-Defamation League)

Committee on Ways and Means  
U.S House of Representatives

July 23, 2024  
Washington, D.C.

### **The Anti-Defamation League**

Since 1913, the mission of ADL (the Anti-Defamation League) has been to “stop the defamation of the Jewish people and to secure justice and fair treatment to all.” Today, ADL is a global leader in fighting antisemitism, exposing extremism, delivering anti-bias education, and monitoring and fighting the spread of hate in our communities and online.

On October 7th, the terrorist group Hamas committed mass atrocities against thousands of people in Israel, including murder, torture, dismemberment and rape, and kidnapped hundreds of others. In the wake of this massacre – the deadliest day for the Jewish community since the Holocaust – antisemitism has only further surged around the world, on college and university campuses, and even in K-12 schools.

ADL is devoted to countering these trends. The ADL Center on Extremism (COE) is tracking and monitoring the latest trends and reactions from extremist groups and movements – from groups who are [glorifying terrorism](#) as a legitimate form of resistance to the [white supremacists](#) and others who celebrated Hamas’s attack on Israel and threatened further violence. The ADL Center for Technology and Society (CTS) is tracking [surges in online hate](#) and documenting how some [platforms are struggling to respond](#). ADL Education is [publishing resources](#) for students, teachers, parents and families regarding antisemitism and the Israeli-Palestinian conflict. ADL International Affairs is working with Jewish communities across the globe to document and combat the spike of antisemitism being experienced worldwide. And our National Affairs team is helping to drive [key policy solutions on campus](#) and in the halls of Congress, in close coordination with campus partners, including Hillel International, Chabad on Campus International, and many others. In addition, ADL, alongside Hillel, the Louis D. Brandeis Center for Human Rights Under Law, and the law firm Gibson, Dunn & Crutcher LLP, announced a new [Campus Antisemitism Legal Line \(CALL\)](#) – a free legal protection helpline for students who have experienced antisemitism on campus and are in need of legal advice or support.

### **Understanding Antisemitism in the United States**

Antisemitism is more than a form of religious bigotry. Indeed, contemporary manifestations of antisemitism are only occasionally rooted in religious bias. Rather, antisemitism often takes the form of [racialized bigotry](#) (e.g., swastikas, Nazi salutes, Holocaust jokes based on white supremacist ideology), or hatred powered by [conspiracy theories](#) (e.g., conspiracy theories featuring myths about [Jewish power and control](#)). Such antisemitic bigotry and conspiracy theories can also target Zionism and Israel, and lead to anti-Zionist harassment or discrimination of Jewish students (e.g., excluding Jewish students from campus activities or subjecting them to academic bias based on their actual or perceived historic, cultural, religious, and/or ethnic identification with Israel). Hatred of Jews is often intertwined with other forms of hate, such as racism, anti-Muslim bigotry, anti-LGBTQ+ animus, and misogyny, and it is often fueled by dangerous conspiracy theories that threaten our most cherished democratic values. Antisemitism therefore poses a threat not only to the Jewish community, but to all marginalized communities.

While there is no exhaustive definition of antisemitism, ADL embraces the International Holocaust Remembrance Alliance ([IHRA Working Definition](#)) as the preeminent definitional and learning tool in understanding how antisemitism manifests today, and it includes useful examples of

discriminatory anti-Israel acts that cross the line into antisemitism. The IHRA definition is considered by the U.S. Department of Education when investigating Title VI complaints, and it is also used by over 1,100 other governments, universities, NGOs, and other key institutions, demonstrating a substantial and clear worldwide consensus.

One increasingly troubling manifestation of antisemitism ADL tracks in the United States is anti-Zionism – a clear form of antisemitism. [Zionism](#) is the movement for the self-determination and statehood for the Jewish people in their ancestral homeland, the land of Israel. The vast majority of Jews around the world feel a connection or kinship with Israel, whether or not they explicitly identify as Zionists, and regardless of their opinions on the policies of the Israeli government. A [2021 Pew Research Center Survey of Jewish Americans](#) found that at least 80% of American Jews say that Israel is an essential part of their Jewish identity.

One can disagree with, and even harshly criticize Israel’s leaders, policies and actions without being antisemitic. Anti-Zionism, by contrast, seeks to deny the Jewish people their right to self-determination and can sometimes [invoke the following antisemitic themes](#): Zionists are disloyal; Zionists control the media; Zionists control the government; Zionists are ideologically akin to Nazis; and Zionists are greedy or bloodthirsty. Accusing “Zionists,” or anyone who supports the existence of the State of Israel, of behavior or attributes commonly associated with age-old tropes about Jews (such as greed, bloodthirstiness, and power) is antisemitic. Harassing, marginalizing, demonizing, and/or excluding Jewish individuals based on the Zionist component of their Jewish identity is just as harmful as discriminating against Jewish individuals for any other component of their Jewish identity.

#### **Antisemitism By the Numbers**

We have seen time and time again how tensions in the Middle East can lead to an increase in antisemitic incidents here in the United States. As ADL documented in our [2023 Audit of Antisemitic Incidents](#), the current war between Israel and Hamas has been no exception.

The dramatic increase in incidents took place primarily in the period following the [October 7 terrorist attacks in Israel](#). Between October 7 and the end of 2023, ADL tabulated 5,204 incidents – more than the incident total for the whole of 2022. Fifty-two percent of the incidents after October 7 (2,718) included references to Israel, Zionism or Palestine.

#### **ADL Audit of Antisemitic Incidents**

Since 1979, ADL has been compiling an annual [Audit of Antisemitic Incidents](#) (“the Audit”) that includes both criminal and non-criminal acts of harassment and intimidation, including distribution of hate propaganda, threats, and slurs, as well as acts of vandalism and assault.

In 2023, ADL tabulated 8,873 antisemitic incidents across the United States. This represents a 140% increase from the 3,698 incidents recorded in 2022 and is the highest number on record since ADL began tracking antisemitic incidents in 1979. In fact, ADL tracked more incidents in 2023 than in the previous three years combined. Incidents increased in all major Audit categories. Assault incidents increased by 45% to 161 incidents, vandalism increased 69% to 2,177 incidents and harassment increased 184% to 6,535 incidents.

While the October 7 terror attacks were a major factor in the unprecedented levels of antisemitism recorded in 2023 even prior to October 7, there were monthly increases throughout the year: February (402), March (471), April (432), May (437) and September (513). Each of these months broke the prior record for most incidents recorded in a single month, set in November 2022 (394).

After October 7, ADL observed explicitly antisemitic and anti-Zionist rhetoric at 1,352 anti-Israel rallies across the United States. Leaving out all Israel-related incidents, antisemitic incidents still rose by 65% to 5,711 over the 3,457 non-Israel-related incidents recorded in 2022.

### **Antisemitism on College Campuses**

Antisemitism has been a problem on college and university campuses for decades, and we are now seeing an alarming new uptick in the number of reported antisemitic incidents. According to ADL's [2023 Audit](#), ADL documented a total of 922 antisemitic incidents (or 10% of all 2023 incidents) on college and university campuses, a 321% increase over the 219 incidents recorded in 2022. Of these 922 incidents, 732 occurred between October 7 and the end of 2023 alone. This was a staggering 1,062% higher than the same two-month period in 2022, when ADL recorded only 63 incidents.

Eighty-four percent of campus incidents after October 7 involved mentions of Israel, Zionism or Palestine. Of the post-October 7 campus incidents, 319 took place at anti-Israel rallies, and another 293 incidents were other Israel-related incidents of harassment, vandalism or assault.

ADL recorded antisemitic incidents at over 300 universities across 43 states and the District of Columbia. The campuses with the most incidents in 2023 were Columbia University (17), The University of Michigan (15), Stanford University (14), Rutgers University (14) and the University of Washington (12).

### **Anti-Zionism**

For decades, a vocal segment of U.S. student groups and faculty have espoused anti-Israel and anti-Zionist views and engaged in related activism on campus. ADL has been tracking this effort closely, as well as the targeting of Jewish students and faculty who publicly express support for Israel's existence as a Jewish state. In the wake of the October 7, 2023, attacks on Israel and the resulting Israel-Hamas war, campus anti-Israel and anti-Zionist rhetoric took on an increasingly violent edge and tenor.

Only days after the October 7 attacks, anti-Israel groups – many active on college campuses nationwide – began issuing “toolkits” calling on schools to “dismantle Zionism on campus,” and advocated for “anti-normalization” – complete rejection of any cooperation or association with individuals or organizations who accept or support Israel's existence. These efforts had the impact of isolating and intimidating Jewish students. Many of the toolkits included outright support for terrorism, such as lauding the October 7 terror attack. For example, in a statement published shortly after October 7, [National Students for Justice in Palestine](#) described Hamas' massacre of Israelis as “a historic win for Palestinian resistance,” and called for “Not just slogans and rallies, but armed confrontation with the oppressors.”

### **Students for Justice in Palestine**

[Students for Justice in Palestine](#) (SJP) is the most prominent and active anti-Israel and anti-Zionist student group on campus, consisting of some 275 chapters across the country, mostly concentrated in the Northeast, Midwest, and California (some chapters are based in Canada). SJP organizers frequently disseminate anti-Israel propaganda that is often laced with inflammatory rhetoric, including the use of derisive language like “Zionist entity” rather than referring directly to Israel.

Both National SJP (NSJP) and individual SJP chapters have hailed and defended the October 7 attack. Since then, many SJP chapters have shared explicit pro-Hamas or other FTO rhetoric on social media, including through the promotion of FTO statements and images featuring members of FTOs, at times with weapons.

SJP has been a central organizing node for the [student encampments](#) and anti-Israel rallies that proliferated across American universities and colleges in the spring and summer of 2024, amid a surge in antisemitic activity and sentiment on US college campuses. SJP chapters have also been proponents of “escalation” [tactics](#) like occupying buildings, engaging in vandalism, disrupting operations, blocking access to public spaces, among other such actions.

For years, SJP has also been a leading campus organizer of [Boycott, Divestment, and Sanctions](#) (BDS) campaigns against Israel and specialize in using confrontational tactics such as disrupting student-run pro-Israel events, constructing mock “apartheid walls” and distributing fake “eviction notices” to dramatize what they consider Israeli abuses of Palestinians.

Although many SJP chapters state that they reject antisemitism, they regularly demonize Jewish students who identify as Zionists, despite that a connection to the state of Israel is an important part of many Jews’ religious or cultural identities. SJP’s insistence that one cannot be a good Jew while still being a Zionist is a blatant effort to constrain the Jewish identities of their fellow students and can turn campuses into hostile places for Jewish students.

SJP chapters on campus across the country that are affiliated with National Students for Justice in Palestine generally take their cues from the national organization. They also often promote and cross-post the same messaging and “calls to action” on social media and at protests.

That said, individual SJP chapters generally operate as autonomous entities and, in some cases, have adopted more radical principles, including calling for the dissolution of the state of Israel, countenancing potentially violent “resistance” to Israel, and calling for “anti-normalization” – an insistence that no dialogue can be held with individuals or groups who/which identify with Zionism. Some SJP chapters have also repeatedly expressed explicit support for U.S.-designated terrorist organizations such as Hamas and PFLP.

One of SJP’s most prominent actions this past academic year was calling for a “[Day of Resistance](#)” on October 12. The tone of the call to action was taken from a previous SJP statement that encouraged “not just slogans and rallies, but armed confrontation with oppressors” in Israel. The group also prepared a “[Day of Resistance Toolkit](#),” in which SJP made clear that it advocates for Hamas or other Palestinian forces to conquer all of Israel, and for the “complete liberation” of Israel and the full influx of Palestinians to Israeli land. The toolkit also called for chapters to bring this resistance to the U.S. by “dismantling Zionism” on its campuses and “challenging Zionist hegemony.”

In addition to participating in the “Day of Resistance,” numerous SJP chapters released inflammatory statements in support of Palestinians seizing control of Israeli territory, including some which explicitly endorse violence and attacks on civilians. “We reject the distinction between ‘civilian’ and ‘militant.’ We reject the distinction between ‘settler’ and ‘soldier,’” [The George Washington University SJP](#) wrote. “A settler is an aggressor, a soldier, and an occupier even if they are lounging on our occupied beaches.” The [SJP chapter at Tufts University](#) said the attack made by “liberation fighters” exhibited “creativity.” Some SJP chapters went further.

Multiple SJP chapters have shared content from and referred readers to [Resistance News Network \(RNN\)](#) – part of an encrypted messaging application that shares violent content of attacks on Israelis and provides English translations of communiqués and propaganda from groups such as Hamas and its Al Qassam Brigades, the Popular Front for the Liberation of Palestine (PFLP), Ansar Allah (the Houthis), Palestine Islamic Jihad (PIJ), Al-Aqsa Martyrs’ Brigades and Hezbollah.

In April 2024, National SJP tweeted “Thank you, Yemen,” amid attacks on Israel by the Yemen-based Houthis (a U.S.-designated terror group) alongside a photo of a rally in the Gulf country featuring a sign with the Arabic slogan of the Houthis: “Death to America, death to Israel, a curse upon the Jews.

#### Other Active Anti-Israel Campus Groups

In addition to SJP, numerous other campus and community anti-Zionist groups — many of which have played [key roles in organizing anti-Israel protests since October 7](#) — have supported calls for college encampments. These groups include the national bodies and/or local chapters of [American Muslims for Palestine \(AMP\)](#), Dissenters, [Jewish Voice for Peace \(JVP\)](#), Palestine Action, Palestinian Youth Movement (PYM), Party for Socialism and Liberation (PSL), Samidoun, Students for Democratic Society (SDS), Young Democratic Socialists of America (YDSA) and others.

#### Anti-Israel Encampments and Demonstrations

Since [Hamas’s October 7, 2023 terrorist attack against Israel](#), college campuses have been [frequent sites for anti-Israel demonstrations](#) as student protesters seek to pressure university administrations into enacting specific demands. Since mid-April 2024 specifically, students across the United States have launched encampments, sit-ins and other forms of protest in connection with the [Students for Justice in Palestine \(SJP\)](#)-led “Popular University for Gaza” movement.

The ADL COE analyzed statements published by the organizers of more than 130 university encampments nationwide between mid-April and early May 2024 and determined that, at more than two thirds of these encampments, the protesters’ demands included calls for universities to enact policies that would directly disrupt the lives and studies of Jewish students and faculty and, in some cases, even exclude them from campus life.

If acted upon, these wide-ranging and often extreme demands would fundamentally alter Jewish life on college campuses by dismantling or severely limiting essential Jewish communal and academic infrastructure and restricting who can freely exist in these spaces.

[Students for Justice in Palestine \(SJP\)](#) chapters have played a key role in organizing many of these



encampments. National SJP, the umbrella organization of these local chapters, put out a call to action on April 20, 2024, urging college students, staff and faculty to “join the Popular University” and “take back our institutions,” adding “we will seize our universities and force the administration to divest.” On April 22, National SJP released the “mission statement” of these “Popular University for Gaza” protests, writing: “...We as students will reclaim our power on campus—there will be no classes or compliance with our institutions so long as their shameless profiteering off of our genocide persists. Through the student movement for a popular university, we will transform our mass mobilization into sustained, tangible power...We will seize control of our institutions, campus by campus, until Palestine is free.”

#### Escalation in Tactics of Intimidation

Many anti-Israel activists have recently engaged in strategic “escalation” to further their cause. These actions have included increasingly aggressive and targeted protests, property destruction and defacement, physical takeovers of institutions deemed to be “complicit” in alleged Israeli military actions, and even multiple cases of ideologically motivated arson attacks.

For the most part, the tactics themselves — such as vandalism or protests at individuals’ homes — are not new. However, the scope and scale of these tactics have shifted and expanded in recent months. Particularly notable has been the trend on college campuses, where some anti-Israel student activists escalated from tent [encampments](#) on lawns and other spaces to violently seizing and blockading buildings.

One action that gained widespread attention and sparked similar escalations at other schools was the takeover of a building at California State Polytechnic University, Humboldt from April 22–30, 2024. The student protesters [barricaded themselves inside](#) Siemens Hall and caused significant damage, including breaking into the university president’s office and spray-painting messages on the walls.

In another high-profile incident, on April 30, protesters at Columbia University in New York escalated their weeks-long encampment by [breaking into the university’s Hamilton Hall](#). They broke windows and barricaded themselves inside using zip-ties and furniture, causing significant [property damage](#) and [locking a facilities worker inside](#) during the takeover.

At the University of California, Berkeley, students [occupied](#) Anna Head Alumnae Hall from May 15–16, using “sticks, pry bars and bolt cutters” and breaking windows to enter the condemned property. They also [spray painted](#) antisemitic and violent messages on the walls, including [equating a Star of David with a swastika](#) alongside phrases like “ZIONISM = NAZISM,” “MARTYRS NEVER DIE,” “A GOOD SOLDIER IS A DEAD ONE,” “KILL COPS” and “ESCALATE IN THIS BITCH.” 12 protesters were [arrested](#) after police cleared the building.

Anti-Israel protesters have also regularly targeted the homes of high-profile individuals like governors and U.S. representatives, university presidents, and others since October 7. For example, University of Michigan regent Jordan Acker, who is Jewish, has been targeted on multiple occasions. On May 15, around 4:40 AM, an individual covering their face with a keffiyeh walked up to Acker’s house while his family was asleep inside and [attached a list of demands](#) on the front door attributed to the “UMich Gaza Solidarity Encampment.” On June 3, multiple masked individuals [vandalized](#) Acker’s law offices by splashing red paint on the front of the building and spray-painting anti-Israel slogans around the property.

**White Supremacy**

Over the past few years, ADL has also been keeping a close eye on white supremacist groups who actively distribute their bigoted propaganda on college and university campuses. Organized efforts by white supremacists to share antisemitic propaganda, mostly through distributing fliers with antisemitic messages, accounted for 1,160 antisemitic incidents in 2023, up from 852 in 2022.

2023's notable rise in antisemitic propaganda was largely due to [Patriot Front](#)'s return to the use of antisemitic messaging in its propaganda after a four-year hiatus. Patriot Front, a white supremacist group, was responsible for 427 antisemitic propaganda incidents, or 37% of the year's total incidents. Explicitly antisemitic Patriot Front propaganda often included the phrase, "No Zionists in government, we serve one Nation." Given the group's neo-Nazi roots, there is little question that when Patriot Front mentions "Zionists" in their propaganda, they mean Jews. On several occasions, the group also displayed banners with the antisemitic phrase, "Merchants have no nation," meaning "Jews have no nation."

The October 7 Hamas attack on Israel was also featured in the white supremacist propaganda. As white supremacist leaders applauded Hamas and violence against Israelis online, ADL recorded an uptick in antisemitic anti-Israel and anti-Zionist white supremacist propaganda on the ground. "No more wars for Israel," the common theme in many post-October 7 incidents, is a longstanding antisemitic slogan embraced and used primarily by antisemites on the far right (such as white supremacists). The slogan falsely implies that Jews/Israel effectively control U.S. foreign policy, and that U.S. military involvement in Iraq, Afghanistan and elsewhere has been solely or primarily for the benefit of Israel. This feeds into the age-old antisemitic trope that Jews have excessive [power](#), and relies on historical claims of Jews controlling global affairs.

In other instances, the propaganda was more explicit and included the phrases, "Our tax \$ fund Israeli blood lust," "Zionism = Terrorism," "Death to Israel," "Jews aren't worth dying for" and "End Jewish Terror."

For the second straight year, [Goyim Defense League \(GDL\)](#), an antisemitic network that has significant crossover with other white supremacist groups and movements, distributed more antisemitic propaganda than any other group or network. Our data shows the GDL was responsible for 529 incidents, representing 46 percent of the year's total.

**Anti-Zionist Activism Off Campus****Within Our Lifetime (WOL)**

Within Our Lifetime-United for Palestine (WOL) is a New York-based, radically anti-Israel organization founded in 2015 that routinely expresses support for violence against Israel and calls for the abolition of Zionism. Since Hamas' brutal terror massacre on October 7, 2023, WOL and its co-founder and leader Nerdeen Kiswani have continued to share extreme anti-Zionist and antisemitic positions on social media and at anti-Israel protests as well as in webinars and reports. Some of the most heinous antisemitic rhetoric and incidents seen in New York City since October 7 have been perpetrated by WOL supporters and members, including vociferously demanding the expulsion of Zionists from New York society.

Since October 7, WOL has hosted or co-sponsored some 100 anti-Israel rallies many of which included [explicit support](#) for violence against Israeli civilians by U.S. designated Foreign Terrorist Organizations [Hamas](#), [The Popular Front for the Liberation of Palestine \(PFLP\)](#), [Hezbollah](#), [the Houthis](#) and affiliated individuals such as [Leila Khaled](#) and Hamas' military wing spokesperson Abu Obaida. WOL also expressed [enthusiastic support](#) for Iran's unprecedented April 13 drone-and-missile attack on Israel. WOL often uses language such "Flood Manhattan for Gaza" when promoting their rallies, an egregious reference to how Hamas refers to the atrocities of October 7 as the "Al Aqsa Flood."

On June 10, 2024, WOL co-organized a protest outside the New York City venue hosting the Nova Exhibit – which commemorates the lives of the 364 people massacred at the Nova music festival by Hamas-led terrorists during the October 7 attack. Their protest featured antisemitic and dehumanizing messaging, glorification of the Oct. 7 assault, and explicit support for terror organizations. For example, outside the demonstration, a protestor prominently [waved](#) large flags of US-designated terror organizations Hamas and Hezbollah. A sign reading "Zionists are not Jews & not humans" was also spotted at the protest.

WOL has also encouraged the encampments that spread across US university campuses in the spring and summer of 2024, urging more "direct actions" and "escalation" such as takeovers of buildings and spaces and direct confrontation with law enforcement.

In a document that circulated in late April 2024, WOL wrote that "the universities are ours for the taking" and laid out a vision for sustained encampment actions including plans for escalation. "If we force open the gates of the university, share our struggles, understand we have a common enemy and build our respective capacities to fight them on and off the campus — the universities are ours for the taking," the document reads.

Since October 7, WOL founder and leader Nerdeen Kiswani has been [arrested](#) on [numerous occasions](#) for various offenses during protests, in addition to being designated a Persona Non Grata on all property owned by Columbia University. Additionally, as of February 2024, WOL and Kiswani are no longer active on Instagram due to violating Meta's community guidelines, [according to a Meta spokesperson](#). WOL is now primarily active on Telegram and X (formerly Twitter).

#### Samidoun

Anti-Zionist activist group [Samidoun](#) (derived from the Arabic word for "steadfast") is a self-described solidarity network for Palestinian inmates in Israeli prisons. The group emerged in 2011 following a coordinated hunger strike by Palestinian prisoners led by [The Popular Front for The Liberation of Palestine \(PFLP\)](#), a designated terror group in the U.S., Israel, Canada, the U.K. and the European Union.

Samidoun chapters in the U.S., Canada and other Western countries campaign on behalf of Palestinians imprisoned in those nations, including those arrested or convicted for alleged involvement in terror activity or "direct actions" for Palestinians.

Samidoun's explicit support for those convicted or accused of terrorism and acts related to terrorism, like PFLP's Walid Daqqa and [Rasmea Odeh](#), have made it one of the more extreme groups within the Palestinian solidarity activist movement. In 2021, Israel designated Samidoun a terror organization

and an arm of the PFLP. Germany banned Samidoun's operations in October 2023, following the October 7 Hamas-led attack on southern Israel.

Samidoun encourages engagement with the Telegram channel Resistance News Network, which features pro-Hamas propaganda and violent anti-Israel imagery. The group sponsored a 2024 webinar with Husam Badran, a Hamas spokesperson, and another 2024 webinar featuring Ghazi Hamad, a senior member of Hamas's leadership.

Samidoun has also supported the activities of organizations like the Houthis, a US-designated Yemen-based terror group also known as "Ansar Allah", or "supporters of God," and backed by the Iranian regime. After the [death](#) of Iranian president Ebrahim Raisi and, foreign minister Hossein Amir-Abdollahian, the organization released a statement "[expressing condolences for and solidarity with the Iranian people and nation.](#)"

When the news broke of Hamas's terror attack on October 7, Samidoun released an [effusive statement](#) in support of armed "Palestinian resistance," including explicitly praising Hamas' invasion of Israeli towns and the abduction of civilians to use as hostages. Alongside the statement, Samidoun posted an image of individuals carrying weapons and added, in part: "The resistance is rising throughout occupied Palestine, smashing the siege on Gaza...as Palestinian resistance forces fight to advance return and the liberation of Palestine."

#### American Muslims for Palestine

[American Muslims for Palestine \(AMP\)](#) is a Chicago-based anti-Israel and anti-Zionist activist organization whose leaders have promoted violence against Israel, the denigration of Zionism and Zionists, and at times, classic antisemitic tropes. In December of 2023, at a protest in front of the D.C. Israeli Embassy, AMP Executive Director Osama Abuirshaid belittled the atrocities of October 7, claiming "what they alleged that happened on October 7th turned out to be a lie" and "there were no rapes." In a September 2021 interview with Jordan's Yarmouk TV, Abuirshaid said, "Israel today is a case of a parasite living off the American body." In February 2018, he embraced the [antisemitic Khazar theory](#), saying, "The Jewish people today are not the descendants – the overwhelming majority – are not of the descendants of the ancient Israelites. They're not. They're from the Jews of Khazaria, south of Russia."

Established in 2005 by University of California, Berkeley lecturer (and current AMP National Chairman) Hatem Bazian, AMP has seven chapters across the country. With regard to campus involvement, AMP has a "Campus Activism Track" for their annual Palestine Convention. AMP also shares a key figurehead with SJP in Hatem Bazian, who helped establish the first SJP chapter in Berkeley. Since October 7, Bazian has appeared at multiple encampments on college campuses in the U.S. and abroad, offering words of encouragement to student activists' disruptive tactics. Bazian has also appeared on an Iranian-sponsored Press TV segment, Palestine Declassified, featuring antisemitic conspiracy theorist David Miller.

Other AMP staff members have also engaged in antisemitic and anti-Zionist rhetoric. Taher Herzallah, a former anti-Israel student activist who is now Associate Director of Outreach & Community Organizing for AMP, stated in a speech at the 2024 People's Conference for Palestine that "The long tentacles of Zionism have always reached deep into the American heartland...Zionism has penetrated the depths of American society, economics, and politics for decades." Neveen Ayesh, Government Relations Coordinator of AMP's Missouri chapter, has shared multiple Hamas propaganda videos on her X (formerly known as Twitter) account.

Bazian and other AMP leaders are also linked to the now-defunct Islamic Association for Palestine (IAP), a radical anti-Israel organization that was tied to the [2008 Holy Land Foundation case](#) and was once described by the U.S. government as part of the “propaganda apparatus” of Hamas.

AMP’s organizational roots lie in the now-defunct Islamic Association of Palestine (IAP), which was once described by the U.S. government as functioning to “disseminate[d] information/propaganda” for Hamas. Though IAP officially dissolved in 2004, many of its leaders continued their activism with AMP, including Rafeeq Jaber, Abdelbaset Hamayel, Kifah Mustapha, Osama Abuirshaid (current AMP Executive Director) and Raed Tayeh. Bazian, AMP’s current board chair, helped establish the widely known campus-based anti-Israel group Students for Justice in Palestine (SJP) in 2001.

AMP has co-sponsored numerous anti-Israel protests since October 7 that have been characterized by explicit antisemitism and support for terror. For example, AMP sponsored a “National March for Gaza” in Washington, DC on October 21, 2023. At the protest, speakers’ comments included praising US-designated terror group Hezbollah, denouncing normalization, and calling on people to “confront Zionism wherever it exists.” On January 13, 2024, AMP led a coalition of extreme anti-Zionist organizations in another “March on Washington for Gaza” that drew thousands of attendees. Protesters displayed swastika imagery and glorified terror groups like Ansar Allah (the Houthis) and Izz ad-Din al-Qassam Brigades, the military wing of Hamas.

On April 1, 2024, AMP’s New Jersey chapter co-sponsored a protest with Within Our Lifetime (WOL) outside of a synagogue in Teaneck, NJ that was honoring ZAKA, an Israeli organization of volunteer emergency rescue workers who were involved in recovering, cleaning and identifying the bodies of those killed in the October 7 Hamas terrorist attack. Protesters shared antisemitic and extreme anti-Zionist rhetoric, including chanting, “Go back to Europe!” at Jewish individuals and holding signs with messages saying that Zionists “should be destroy [sic].” Protesters also displayed the logos of US-designated terror groups and images of terror group leaders.

### **Funding of Antisemitic Activity on Campus and Off**

#### Funding of Campus Antisemitism

[Students for Justice in Palestine \(SJP\)](#) has been a central organizer (but not necessarily a funder) of the recent encampments and protests across the U.S., as have groups such as the Palestinian Youth Movement (PYM), and [Jewish Voice for Peace \(JVP\)](#). Where these groups are official student clubs or groups on campus, they receive much of their funding from student government resources. AMP, as a 501(c)(3) organization, also reportedly continues to support SJP through training and advocacy, and through small financial contributions. In a statement to the Daily Mail in April 2024, American Muslims for Palestine lawyer Christina Jump confirmed that the organization does give money to organizations such as SJP and JVP, between \$500 and \$2,000 for “tangible expenses for specified events, such as food or copying costs for specifically identified gatherings.”<sup>1</sup>

#### The Role of Fiscal Sponsors

ADL has been deeply concerned about the role that 501(c)(3) organizations are playing as fiscal

<sup>1</sup> In [October 2023](#), the Virginia Office of the Attorney General issued a Civil Investigative Demand to AMP seeking information regarding its compliance with Virginia’s charitable registration and solicitation laws. A court recently ordered the non-profit to produce records in response to that request.

sponsors of some of the most concerning anti-Zionist groups fueling antisemitism after October 7. To comply with IRS guidance, fiscal sponsors must retain “control and discretion over use of the funds for section 501(c)(3) purposes” and ensure that the funds are used by their fiscally sponsored projects “in furtherance of [the sponsor’s] own exempt purposes.” A fiscal sponsor cannot just serve as a pass-through to distribute funding on behalf of its fiscally sponsored projects, but instead must exercise oversight and control over the projects. ADL is aware of at least two 501(c)(3) organizations sponsoring projects that have openly glorified and/or endorsed terrorism and violence in the wake of October 7 – calling into question whether the fiscal sponsor itself is operating in furtherance of charitable purposes.

*Alliance for Global Justice (Samidoun)*

Alliance for Global Justice (AFGJ) is an Arizona-based non-profit that acts primarily as a fiscal sponsor, with over 130 projects that it “[oversees](#),” including [Samidoun](#), which, as referenced above, has been designated as a terrorist organization by Israel. As a fiscal sponsor, AFGJ cannot just serve as a pass-through to distribute funding on behalf of its fiscally sponsored projects, but instead must exercise oversight and control over the projects. This means that AFGJ is directly responsible for the activities conducted by its projects, including Samidoun, as well as the use of funds raised on behalf of Samidoun. To the extent that Samidoun uses funds for prohibited activities, AFGJ should be held responsible.

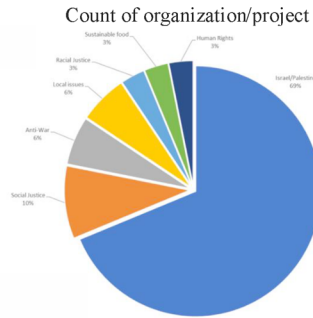
Despite describing itself as a solidarity network for Palestinian prisoners in Israeli prisons, Samidoun [glorifies Hamas terrorism](#) and [violence](#) and promotes Hamas propaganda. Samidoun has been [designated a terrorist organization](#) by Israel based on the [group’s alleged activities on behalf of the Palestinian Front for the Liberation of Palestine \(PFLP\)](#), a U.S. designated foreign terrorist organization, and [Germany recently banned the activity of Samidoun](#) (alongside Hamas), in part for its endorsement of violence to achieve its political objectives. Similar requests to designate Samidoun as a terrorist organization have been made in the United States, [Canada](#) and the [European Union](#). In light of these concerns regarding connections to terrorism activities, AFGJ and Samidoun are reportedly [unable to raise funds electronically](#) as several financial institutions and platforms have banned AFGJ from using their services. In addition, a few weeks ago, [Samidoun announced](#) that its YouTube channel (with years of content promoting terrorist groups like PLFP and Hamas) was recently deleted by the platform. [Meta has since taken action](#) to remove Samidoun accounts across its various platforms.

*WESPAC (SJP and WOL)*

[WESPAC](#) (Westchester Peace Action Committee) Foundation is a New York-based nonprofit organization that describes its organizational mission as “current affairs education” and its program services as “human rights and current affairs education and information provided to many hundreds of people through public meeting events, conferences and newsletters.” In reality, WESPAC currently serves as a fiscal sponsor, using its tax-exempt status as an NGO to provide financial support to groups and initiatives that actively denigrate, disparage and attempt to ostracize pro-Israel and Jewish communities, at times using blatantly antisemitic language. These projects include [Within Our Lifetime](#) and [Students for Justice in Palestine](#) – both of which openly praised the October 7 Hamas-led attack on Israel. WESPAC does not and is not required to make public the details of its fiscal sponsorships, though it appears, based on publicly available information since 2000, that most of

WESPAC's current or former fiscal sponsorships are of anti-Israel projects and groups.

***WESPAC Fiscal Sponsorships: 2000-Present***



WESPAC receives grants and has facilitated the reception of funds for its fiscally sponsored projects from foundations and trusts such as the Sparkplug Foundation, the Elias Foundation, Cultures of Resistance, Bafrayung Fund, Tides Center and the Violet Jabara Charitable Trust, all of which have funded in the past or continue to fund other anti-Israel organizations.

In the fiscal year ending in December 2022, WESPAC received over \$140,000 in contributions from several of these organizations, some of which were specifically earmarked for National Students for Justice in Palestine and the Palestinian Youth Movement. Additionally, during this fiscal year, the organization received an unrestricted \$550,000 grant from the Eutopia Foundation, an organization that prioritizes “climate organizations, social change collectives, and democracy advocates”. It also received grants in 2022 from the Elias Foundation (\$60,000) and Rockefeller Philanthropy Advisors (\$90,000).

In the fiscal year ending in August 2023, WESPAC reported net assets of \$1.6 million and a revenue of over \$2.3 million, \$1.9 million of which was from financial contributions to the organization. This was a substantial increase compared to its total revenue in fiscal year ending in August 2022 (\$1.07 million), and its total revenue in fiscal year ending in August 2021 (\$636,000).

International Funding Sources

Last week, U.S. Director of National Intelligence Avril Haines [released a statement](#) warning U.S. college students that Iran may be attempting to covertly stoke protests in the United States related to the Israel-Hamas War. “Americans who are being targeted by this Iranian campaign may not be aware that they are interacting with or receiving support from a foreign government,” she said. “We urge all Americans to remain vigilant as they engage online with accounts and actors they do not personally know.” While ADL is not aware of any direct evidence suggesting that Iran may be funding campus groups directly, we remain deeply concerned about the possibility of Iranian influence. Further investigation is needed.

Concerns have also been raised that Qatar may be supporting anti-Israel groups on campus, including

National Students for Justice in Palestine (SJP). While one report found a correlation between antisemitism and the presence of undisclosed foreign funding sources, it did not find any funding connections between Qatar and SJP. Additional investigation is warranted here as well.

#### Funding of Extremism Across the Political Spectrum

Support for extremism by nonprofit organizations benefiting from tax exempt status permeates both sides of the political spectrum. In 2021, ADL released an [extensive report](#) describing how some groups trafficking in white supremacist or anti-government hate – including the Oath Keepers Educational Foundation, American Phoenix Project, American Patriot Vanguard Iii MC, and Sovereign American Project Inc. – may be misrepresenting themselves and the nature of what they do in their tax filings. ADL’s report also raised concerns about potential self-dealing, the improper enrichment of leaders and family members, and possible misreporting by a number of other groups.

There are many reasons extremist groups may seek 501(c)(3) or (c)(4) tax-exempt status with the IRS. This status allows groups to raise money or financing while avoiding state and federal income and unemployment taxes. In some cases, 501(c)(3) or (c)(4) organizations can sidestep property taxes, state income taxes, sales taxes, and employment taxes as well. Perhaps most importantly, contributions to 501(c)(3) organizations are always tax-deductible. Some donors may also view tax-exempt status as government endorsement, leading to increased credibility of 501(c)(3)’s more broadly – even those that operate for the sole purpose of spreading white supremacist or anti-government hate. We continue to call for a thorough review of the tax-exempt status of the organizations cited in our report.

#### Policy Recommendations

ADL is urging Congress to take the following critical steps, consistent with [ADL’s COMBAT Plan](#) – a comprehensive framework for elected officials and policymakers to take meaningful action to fight antisemitism.

1. Speak out against antisemitism on campuses across the country. Jewish and pro-Israel students have been intimidated, targeted, and even assaulted at their schools. They need to know they are supported by leaders at the highest levels of government.
2. Support implementation of the U.S. National Strategy to Counter Antisemitism by passing the Countering Antisemitism Act (CAA), the most comprehensive antisemitism initiative to be introduced in history, which will implement key parts of the strategy and ensure its policies and infrastructure are made permanent. It would strengthen federal efforts to counter antisemitism, including in higher education. We must hold the White House accountable to its commitments and ensure that the fight against antisemitism lasts beyond any one administration.
3. Utilize the IHRA definition of antisemitism by a) passing the Antisemitism Awareness Act which reinforces the use of IHRA in addressing campus harassment and b) urging the Department of Education to issue regulations pursuant to Executive Order 13899 on Combating Anti-Semitism.
4. Fund the Nonprofit Security Grant Program (NSGP) in the annual appropriations package. The demand for grants continues to exceed the resources provided. Nonprofits and Jewish



organizations must have access to these resources to protect themselves from the rising threats.

5. Ensure the enforcement of Title VI by the U.S. Department of Education by sufficiently funding the Office for Civil Rights (OCR), so that it has full capacity to investigate complaints alleging antisemitic harassment and discrimination.
6. Pass the Protecting Students on Campus Act, which protects students from discrimination by ensuring that colleges and universities do more to combat antisemitism and hate. It empowers students to file reports of antisemitic violence and harassment to the Department of Education and requires universities to be transparent about how they are handling complaints.
7. Urge the Internal Revenue Service (IRS) to conduct a thorough review of the tax-exempt status of charitable organizations operating as fiscal sponsors who may be in violation of the rules applicable to section 501(c)(3) organizations. This review should include WESPAC Foundation, Inc. (“WESPAC”) and Alliance for Global Justice (“AFGJ”).
  - As fiscal sponsors, these organizations lend their tax-exempt status as 501(c)(3) public charities to various projects—thus treating these projects as their own activities and reporting those activities on their Form 990 returns. However, some of the projects appear to engage in activities that fall well outside the scope of these entities’ charitable purposes.
  - For example, WESPAC serves as the fiscal sponsor for Students for Justice in Palestine (SJP), a network of pro-Palestinian student groups across the U.S. that explicitly endorsed the October 7th terrorist attacks by Hamas against Israeli civilians and has voiced an increasingly radical call for confronting and “dismantling” Zionism on U.S. college campuses.
  - Similarly, AFGJ is the fiscal sponsor of a project called the Samidoun Palestinian Prisoner Solidarity Network (“Samidoun”), which has been designated as a terrorist organization by Israel, and whose activities are banned in Germany.
8. Urge state Attorneys General to ensure that non-profits in their in their states, including those that are serving as fiscal sponsors, are in compliance with state laws governing charitable organizations. These requirements overlap in some areas with the federal tax rules, but can contain their own restrictions such as prohibiting loans between charitable organizations and their directors and officers.
9. Strengthen the tax law requirements applicable to section 501(c) organizations that serve as fiscal sponsors. Fiscal sponsors provide projects the benefit of the sponsor’s section 501(c) status and in return should supervise and control the activities of the projects to ensure that they are furthering appropriate purposes. However, fiscal sponsors are not required to provide detailed information on the projects they are sponsoring, the activities of each project, the funding directed to each project, and the sources of contributions for each project.
10. Clarify the scope of the public policy doctrine making clear that engaging in antisemitic discrimination precludes recognition of tax-exempt status under section 501(c)(3) of the

Internal Revenue Code. The current case law recognizes that engaging in racial discrimination is contrary to public policy and this doctrine should be expanded to include antisemitic discrimination as well.

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The spiraling antisemitism on college and university campuses has escalated into conduct that is harassing, intimidating, and interfering with the operation of universities, depriving students of their education. Students are afraid and didn't feel comfortable being visibly Jewish on campus. Parents are questioning whether it's safe for their kids to return to certain schools in the fall. Now, these same tactics are being used to wreak havoc in our communities – at memorials for October 7 victims, on the subway, and outside the homes of Jewish leaders.

None of this is normal, and none of it is acceptable. This moment calls for direct action by elected officials to not only send an unequivocal message that antisemitism and hate in all forms will be rejected – but to take steps to ensure nonprofits are not taking advantage of their tax-exempt status to prop up those who are fanning the flames of hate.

Chairman SMITH. Thank you, Mr. Segal.  
Dr. Small.

**STATEMENT OF DR. CHARLES ASHER SMALL, EXECUTIVE DIRECTOR, INSTITUTE FOR THE STUDY OF GLOBAL ANTI-SEMITISM & POLICY**

Mr. SMALL. Thank you, Chair Schweikert, Chair Smith, and the Ranking Member Pascrell. It is really a great honor to be here with you today, and I would like to thank you for all the important work you are doing on this issue.

I would like to start by saying that I am afraid we are reaching a tipping point in this country regarding anti-Semitism and anti-democratic ideologies. Professor Elie Wiesel, a Holocaust survivor, a Nobel Prize winner, always taught that anti-Semitism is not a parochial issue for the Jewish people or for the State of Israel. Once this form of hatred is unleashed, it knows no bounds and it attacks human decency and democratic institutions.

In our work, we are calling on Congress to examine the foreign funding of American universities. We know historically in places like China and Iran that revolutionaries focus on higher education. Influence, hijack, or take over higher education, the most sensitive institution in our democracy where young Americans learn to be citizens. Once you influence higher education, you can influence the entire society.

So we are calling on transparency. Most universities are 501(c)(3)s. They are not being transparent with the money they are receiving from foreign entities. They are not being transparent with the agreements, contracts, and MOUs they have with foreign entities, as required by the law.

In our work in 2019, I presented in Washington in front of the head of Homeland Security, FBI, the Secretary of Justice, Secretary of Education, Attorney General. In 2019, we found \$3 billion in undocumented money coming from the Muslim Brotherhood to American higher education.

The government launched a Federal investigation, and in a short period of time, they found \$18 billion in undocumented money coming to American universities. The investigation was called off.

Subsequently, our work at ISGAP has been able to become more robust. Since October 7th, since the massacre of October 7th, ISGAP has published 11 reports. One report on Texas A&M, we found over \$1 billion coming from the Qatari regime to Texas A&M.

In the agreement that Texas A&M has with the Qatari regime, with the Qatar Foundation, they ceded all of their intellectual property rights to the Qatar Foundation. We found 502 research projects funded by this agreement. Fifty-eight have potential dual-use military. Thirteen projects have potential nuclear research implications. This is a strategic and domestic security threat to the United States and to our interests abroad.

At Cornell University, we have uncovered \$10 billion in funding between the Qatari regime and Cornell University and their campus in Qatar. They receive \$8 billion there and \$1.95 billion in the United States. So there is an urgent need for transparency.

I think it is very important to understand that the Qatari regime has a bay'ah—in Islam, a bay'ah is a spiritual oath with the Muslim Brotherhood. The Muslim Brotherhood is an amalgamation of European genocidal anti-Semitism.

The Protocols of the Elders of Zion is the core ideology of the Muslim Brotherhood. These are the words and ideas and lies that led to the Holocaust. So it is an amalgamation of a very reactionary form of Islam with European anti-Semitism.

Qatar is a country of less than 350,000 citizens, and they are giving more money to American higher education than any other country in the world. So why would a small country like Qatar be interested in targeting/influencing our higher education?

It is also important to realize that we did a report on SJP. And SJP also comes out of the Muslim Brotherhood. It is an offshoot of the Muslim Brotherhood in terms of their ideology. SJP, after October the 7th massacre, said publicly in their toolkit that they are not just simply supporting the people of Gaza or Palestinian people. They said, we are Hamas. We are a terror-designated organization in this country.

So this is extraordinarily problematic. We have to realize that the Muslim Brotherhood is out to distance Israel from the United States, to weaken and alienate Israel, to destroy it, and also to use anti-Semitism as a way to fragment and weaken and destroy the United States of America, the big Satan and the little Satan.

So the policy recommendations and our submission is clear. We are calling for transparency. Higher education in the classroom and now in the encampments is rife with anti-Semitism and anti-Americanism, and we have to understand the origins and roots of this funding and the impact it is having on our curriculum and our young citizens. Thank you.

[The statement of Mr. Small follows:]

TESTIMONY OF DR. CHARLES ASHER SMALL  
FOUNDER AND EXECUTIVE DIRECTOR OF THE INSTITUTE OF THE STUDY OF  
GLOBAL ANTISEMITISM AND POLICY (ISGAP)

FUELING CHAOS: TRACING THE FLOW OF TAX-EXEMPT DOLLARS TO  
ANTISEMITISM

BEFORE THE UNITED STATES HOUSE COMMITTEE ON WAYS AND MEANS,  
SUBCOMMITTEE ON OVERSIGHT

JULY 23, 2024

CHAIRMAN JASON SMITH, RANKING MEMBER RICHARD NEAL, AND MEMBERS OF  
THE COMMITTEE ON WAYS AND MEANS:

It is my honor to speak before this committee today at this hearing on “Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism.” My name is Dr. Charles Asher Small. I am the Founder and Director of the Institute for the Study of Global Antisemitism and Policy (ISGAP). ISGAP is an interdisciplinary research centre dedicated to the high-calibre scholarly study of contemporary antisemitism from an interdisciplinary perspective. Over the last twelve years, my colleagues and I have studied the interference of foreign funding in U.S. higher education by entities that propagate anti-democratic, anti-American, antisemitic and anti-Western ideologies. Since October 7, 2023, ISGAP has published a series of reports entitled “Follow the Money” that focuses on Qatari and Muslim Brotherhood funding to American universities. In July 2019, as part of this research project, ISGAP revealed, for the first time, the existence of \$3 billion USD of foreign funding of U.S universities from entities and governments with connections to the Muslim Brotherhood and terror financing, which had not been reported to the Department of Education as required by U.S law. In 2019, I presented a report to a Washington Summit entitled “Higher Education and Contemporary Antisemitism: Soft Power and Foreign Influence”, which examined political radical Islamist funding of U.S. universities, including foreign governments and entities. The research discovered funds entering U.S. universities from the Middle East, as well as domestic corporations. Our research ascertained that some funds provided to the universities were not reported in full to the Internal Revenue Service (IRS) or the Department of Education by American universities. The conference held under the aegis of the U.S. Department of Justice in DC featured remarks by Attorney General William P. Barr, Secretary of Education Betsy DeVos, Elan S. Carr, Special Envoy to Monitor and Combat Anti-Semitism, Secretary of the Treasury Steven T. Mnuchin and FBI Director Christopher A. Wray. More than 100 civil servants attended this important summit. Since 2019, the ISGAP research project of “Follow the Money” has expanded, and our findings are even

more concerning as the integrity of higher education in the United States is at risk from foreign influence campaigns.

### **The Legal Obligations of 501(c)(3) Universities to Report Financial Agreements**

Many American universities enjoy tax-exempt 501(c)(3) status as public charities. Universities are required by U.S. law to disclose gifts of \$250,000 or more from foreign sources as stipulated under Section 117 of the Higher Education Act (1965). This includes the requirement that memorandum of understanding (MOUs), contracts and agreements must be transparent and reported to the federal government. This is rarely taking place, universities do not share this information, and the law is not being enforced by the federal government. There needs to be transparency pertaining to the partnerships that American universities hold, including with foreign governments, foundations and entities. This is especially vital as higher education is a sensitive institution in the United States and in any society, as it is one of the venues where young Americans learn how to be citizens, and which impacts on their political and social values, in addition to their world view.

ISGAP's research uncovered disturbing partnerships between Qatari regime-controlled entities and U.S. universities. One example, Texas A&M University and the Qatar Foundation an organization established in 1995 by the Emir of Qatar, is owned and operated by the State of Qatar. ISGAP's 2023 report entitled, "Hijacking Higher Education, Qatar, The Muslim Brotherhood and Texas A&M: Buying Nuclear Research and Student Information", disclosed that the intellectual property rights for research (including nuclear-related and dual-use research) conducted by the university belongs to the Qatari regime, and Qatar has access to sensitive student information.<sup>1</sup> Through our analysis of Texas A&M grants from Qatar, ISGAP identified over 500 Qatari-funded projects; some were allocated to highly sensitive research

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<sup>1</sup> "Hijacking Higher Education, Qatar, The Muslim Brotherhood, and Texas A&M," *ISGAP* (2023) [https://isgap.org/wp-content/uploads/2023/11/Texas\\_AM\\_Qatar.pdf](https://isgap.org/wp-content/uploads/2023/11/Texas_AM_Qatar.pdf)

areas. Following the publication of our report, the Texas A&M Board of Regents voted to close the university's campus in Education City, Doha by 2028.<sup>2</sup>

### **Qatar and the Muslim Brotherhood**

Qatar is a small country with less than 350,000 citizens. It is ruled by the Al Thani Royal Family, who have embraced and promoted Islamist thinking and activism worldwide. The regime enjoys good relations with terrorist entities, including the Taliban, Iran Revolutionary Regime and Hamas. In 2006, the Qatar Foundation changed its identity to present itself as a private organization without any restrictions tied to a governmental entity, while the Emir retained ownership. As a result, Qatar was given the ability to mask state funding as private sector giving. The Qatar Foundation is one vessel of a vast network of Qatari financial investment that aims to exert its soft power influence onto a global audience. The Qatar Foundation funds, through initiatives such as World Innovation Summit for Education (WISE) and World Innovation Summit for Health (WISH), conventions and seminars of U.S. faculty and academic members, including their travel and full board. In fact, Qatar Foundation International (QFI) has operational headquarters in Washington D.C. and provides grants to teachers for participating in training and learning programs. In-kind donations and grants are rarely fully reported, if at all.

Qatar has become known as a “safe haven” for Islamist and antisemitic ideologues and organizations (including Hamas) and the late Yusuf al-Qaradawi, the spiritual leader of the Muslim Brotherhood.<sup>3</sup> Qaradawi often repeated his “teaching” that “the last punishment [upon the Jews was] carried out by Hitler . . . the next time will be at the hand of the believers.” Qaradawi actually taught that the so-called “true Muslim” is obligated to complete the work of

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<sup>2</sup> “Hijacking Higher Education, Qatar, The Muslim Brotherhood, and Texas A&M, Volume Two,” *ISGAP* (2024), [https://isgap.org/wp-content/uploads/2024/02/TAMUO\\_Report\\_Volume\\_Two-1.pdf](https://isgap.org/wp-content/uploads/2024/02/TAMUO_Report_Volume_Two-1.pdf)

<sup>3</sup> “The Qatari Regime, Hamas and the Muslim Brotherhood,” *ISGAP* (2023), [https://isgap.org/wp-content/uploads/2023/11/QATAR-REGIME\\_HAMAS\\_MB\\_FINAL.pdf](https://isgap.org/wp-content/uploads/2023/11/QATAR-REGIME_HAMAS_MB_FINAL.pdf)



Hitler.<sup>4</sup> He was banned from entry into the United States, France, the United Kingdom, the United Arab Emirates, Egypt, Saudi Arabia, Bahrain and Tunisia, yet gained refuge in Qatar, where he became the spiritual leader of the ruling Emir. The Qatari Hamas, who continue to be extensively funded by Qatar, and its leadership continually finds safe haven and special status in Qatar, describe themselves as “one of the wings of the Muslim Brotherhood in Palestine (sic).” In fact, in January 2015, then-Qatari Foreign Minister referred to then-Hamas politburo chief Khaled Meshaal as the country’s “dear guest.”

The Muslim Brotherhood is a pan-Islamist organization that was founded in Egypt in 1928. It was the world’s first Islamist group and, in many ways, gave birth to all subsequent Islamist and jihadist groups that followed. Its ideology is inherently anti-Western, anti-American, antisemitic, anti-democratic, homophobic, sexist and disdainful of non-Islamist Muslims and liberals. Chief ideologues of the Muslim Brotherhood closely adhered to Nazi ideology, with a leading member, Haj Amin al-Husseini, being hosted by Hitler in 1941. It is believed that al-Husseini was a chief instigator of the so-called “Final Solution.” It has been widely reported that the Emir of Qatar adopted a bay’ah, a spiritual oath, with the leadership of the Muslim Brotherhood. The Muslim Brotherhood calls for the destruction of Israel and the murder of Jewish people. It also advocates in its strategic plans to use antisemitism to weaken and destroy the United States.

#### **Qatar and U.S. Higher Education**

Currently, the State of Qatar continues to contribute more funds to universities in the United States than any other country in the world. This is not a simple demonstration of soft power but can be understood as interference in one of the most important and sensitive institutions in our society, namely higher education.

The exact total of Qatari donations is intentionally hidden by Qatar and also by many U.S. universities which are unwilling to report the total amount of funds received, and the

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<sup>4</sup> Francis Potazman, “Yusuf al Qaradawi Praises Hitler and the Holocaust,” *Youtube*, December 17, 2016, <https://www.youtube.com/watch?v=SLtrajD27w>

contracts and agreements signed between Qatar and universities in the U.S. and in their campuses in Education City, Doha. Real number donation totals omit critical details about the nature of Qatar's academic funding. For instance, Qatar seems to concentrate its donations within a contained number of elite U.S. universities to maximize its influence. Our team of forensic accountants and experts in terror financing estimate that Qatar has assets of \$500 billion to \$1 trillion USD largely invested in the United States, and is using soft power for societal influence. Moreover, tens of millions USD are granted by Qatar every year to research programs at U.S. universities. Qatar provides grants – for instance, from the Qatar National Research Fund (QNRF) and the National Priorities Research Program (NPRP) – to the research projects in U.S. universities and/or to U.S. universities faculty members. Qatar then owns the intellectual property generated from this research. Qatar Investment Authority (QIA) additionally have full or partial control over U.S. and foreign companies that are funding American universities, and their research projects. For example, evidence indicates that the Spanish energy company, Iberdrola, and its American subsidiary, Avangrid, were utilized as conduits to indirectly channel Qatari money into partnerships with U.S. universities without proper disclosures.<sup>5</sup>

Crucially, ISGAP has exposed that billions of dollars are being donated to higher education without being declared as funding from Qatar by universities.<sup>6</sup> For example, Cornell University failed to disclose Qatari grant money it received in its official financial statements. According to publicly available records, Cornell received approximately \$10 billion USD from Qatari sources (including \$1.95 billion in contracts and nearly \$8 billion in infrastructure). The failure to transparently report this money risks undermining public trust and allows outside

<sup>5</sup> "Networks of Hate," ISGAP (2023), [https://isgap.org/wp-content/uploads/2023/12/Networks-of-Hate\\_5DEC.pdf](https://isgap.org/wp-content/uploads/2023/12/Networks-of-Hate_5DEC.pdf)

<sup>6</sup> "The Ongoing Failure to Report," ISGAP (2024) [https://isgap.org/wp-content/uploads/2024/06/Yale\\_Report\\_V4-1.pdf](https://isgap.org/wp-content/uploads/2024/06/Yale_Report_V4-1.pdf); "Columbia University From the Classroom to Campus Politics," ISGAP (2024) [https://isgap.org/wp-content/uploads/2024/06/Columbia\\_University\\_Report\\_2024\\_.pdf](https://isgap.org/wp-content/uploads/2024/06/Columbia_University_Report_2024_.pdf); "Cornell University's Ten Billion Dollar Sale," ISGAP (2024) [https://isgap.org/wp-content/uploads/2024/03/Cornell\\_Ten\\_Billion\\_Dollar.pdf](https://isgap.org/wp-content/uploads/2024/03/Cornell_Ten_Billion_Dollar.pdf)

parties to potentially influence academic work. Likewise, despite receiving large amounts of funding from Qatar over the years, our research has uncovered that Columbia University has not reported any of this funding to the Department of Education. Further, there have been no references to the connections between Columbia University and Qatar or Qatari entities in the university's financial statements.

The massive influx of funds – part of which is hidden to U.S. administration and the public – from Qatar, a nation that has ideological commonality with the Muslim Brotherhood, is of strategic concern from both a domestic and international perspective. It may thus be deduced that the influx of money from a regime such as Qatar into universities influences the institutional discourse around antisemitism.<sup>7</sup> Indeed, to ensure they retain the funding from such a significant donor, universities may not focus a great amount of attention on countering an issue (in this case, antisemitism and anti-Americanism) that their donor supports ideologically.

#### **National Students for Justice in Palestine (NSJP)**

Antisemitism at U.S. universities metastasized and exploded following the pogrom carried out by Hamas against Israeli citizens on October 7, 2023. Almost immediately following the attack, Jewish students across North America came under physical and ideological attack from pro-Hamas sentiment on campuses. This intimidation is perhaps most clearly exemplified by the umbrella student organization National Students for Justice in Palestine (NSJP). NSJP is a student-led organization that denies the right of Jewish self-determination (in other words, the right of Israel to exist in any form), diminishes and, at times, denies the Holocaust, and supports global intifada (violent resistance) against Jews and Israel.<sup>8</sup> In fact, in a 'Day of

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<sup>7</sup> "The Corruption of the American Mind," *ISGAP* (2024), [https://isgap.org/wp-content/uploads/2024/01/The-Corruption-of-the-American-Mind\\_V2-2.pdf](https://isgap.org/wp-content/uploads/2024/01/The-Corruption-of-the-American-Mind_V2-2.pdf)

<sup>8</sup> "National Students for Justice in Palestine," *ISGAP* (2023), [https://isgap.org/wp-content/uploads/2024/06/SJP\\_Report.pdf](https://isgap.org/wp-content/uploads/2024/06/SJP_Report.pdf); Dr. Charles Asher Small, David Patterson, Glen Feder, "The

Resistance' Toolkit issued in the immediate aftermath of October 7, NSJP openly declared themselves to be part of the "movement" (which refers to Hamas' pogrom), and not just supporters. Unlike traditional student groups, the approximately 250 SJP chapters on North American university campuses do not operate as part of a centralized national organization with robust bylaws, leadership hierarchies, and binding platforms. Instead, they function independently as loose local networks. NSJP does not publish transparent financial records since its campus chapters are not registered organizations.

Neither NSJP nor SJP have been set up as charitable entities (under 501 (c)(3)), or any other form of organization, which means that they are not subject to fiscal reporting restrictions or regulations. However, many of their supporting bodies are charitable entities, thus making it possible to examine their financing and operational activities. Each local SJP chapter receives financial support from the university and has access to its facilities. This tax-exempt funding is furnished by groups including the Westchester Peace Action Committee (WESPAC), American Muslims for Palestine (AMP) and Americans for Justice in Palestine Educational Foundation (AJP), which is linked to barred Hamas financiers. AMP has also admitted to funding an organization similar to SJP, named Jewish Voice for Peace (JVP). 501(c)(3) non-profit organizations such as WESPAC, AMP, AJP and their fiscal sponsors provide over \$3 million USD annually in funding to NSJP chapters and activities. Some of these organizations also fail to transparency duties, including providing audited financial statements, detailing revenue sources, quantifying volunteer labor, and accurately disclosing lobbying expenses. There needs to be greater transparency in this area, and the IRS should initiate an investigation to examine potential breaches. Significantly, the above-mentioned network includes personnel with traceable ties to criminal organizations like the Holy Land Foundation, which was shut down for funnelling millions of dollars to Hamas. To justify tax-exempt status, non-profit organizations must describe their largest initiatives and account for associated expenses. However, key

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Contextualization of the National Students for Justice in Palestine (NSJP)," 2019, <https://isgap.org/wp-content/uploads/2019/10/NSJP-2019-ISGAP-Report-Long-Version.pdf>

activities and their financing are not properly itemized, inhibiting evaluation. Finally, the resources spent lobbying elected officials are subject to accurate disclosure. However, contradictions, inaccuracies and omissions exist across these disclosures, further obscuring transparency.

Americans for Justice in Palestine Educational Foundation (AJP) is a Palestinian-interests advocacy group and the fiscal sponsor of American Muslims for Palestine (AMP). AJP is an advocacy group which is the fiscal sponsor of AMP. Notably, several discrepancies and/or omissions in AJP's Form 990 financial reporting for the year ending December 31, 2021 were exposed in a case known as *The Virginia Investigation*. As a 501(c)(3) entity, AJP must comply with strict IRS regulations relating to non-profit tax-exempt status. AMP's leadership and donors include individuals with established links to Hamas – and therefore Muslim Brotherhood – operatives. As such, a formal investigation against AMP should be conducted by the Department of Justice on the charge of potential material support for terrorism under 18 U.S. Code § 2339B. The law prohibits knowingly providing material support to foreign terrorist organizations, including resources, personnel, facilities and services.

WESPAC is a 501(c)(3) registered non-profit organization and serves as the fiscal sponsor of NSJP. In essence, WESPAC enables NSJP to receive tax-deductible donations without transparently disclosing its funding sources or the extent of support given to NSJP. This allows NSJP to advance its goals on campuses without full financial transparency. This network may well contravene IRS regulations governing non-profit speech, anti-terror financing statutes prohibiting aid for banned groups, Title VI protections against student harassment, and state and federal higher education guidelines prohibiting partisan politicking using university resources and more.

The issue of antisemitism in education is not contained solely to university curriculum and campuses but has filtered into K-12 education. Antisemitic ideology spreads as a result of the teachings in classrooms – explored, for instance, in ISGAP's 2024 report titled "Columbia

University From the Classroom to Campus Politics,”<sup>9</sup> – in addition to campus student-led organizations (like NSJP). Similarly, the curriculum taught in K-12 schools is influencing the intellectual discourse of many students. Programs funded by Qatar Foundation International (QFI), including Brown University’s Choices Program, with cooperation from Duke University and North Carolina University, are delivered to students from K-12, seemingly proselytising anti-Israel ideology to students from an alarmingly young age. The curriculum of the Choices Program, which is sold to high schools across the U.S., is shifting discourse in secondary school curriculums as it relates to Israel, the Middle East and Islamism. For example, in the curriculum Israel is presented through a lens of colonialism, imperialism, and occupation. Maps show Tel Aviv as the capital of Israel rather than Jerusalem are used in the QFI-funded workshops co-sponsored with the Choices Program. Therefore, the religious and historical Jews have to the Holy Land in Jerusalem is nullified. Similar occurrences have taken place in recent months, as a map of the Middle East in a New York high school erased Israel from it in a Qatar Foundation International (QFI) sponsored program.<sup>10</sup> In fact, Brown University has a role in encouraging K-12 educators to embrace educational initiatives by QFI, which asks the question whether there is significant and undisclosed Qatari funding in universities such as Brown that is hidden behind lucrative contracts for goods or services.

### **Policy Recommendations**

As a result, it is imperative that the following steps are taken to address these issues:

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<sup>9</sup> "Columbia University From the Classroom to Campus Politics," *ISGAP* (2024), [https://isgap.org/wp-content/uploads/2024/06/Columbia\\_University\\_Report\\_2024\\_.pdf](https://isgap.org/wp-content/uploads/2024/06/Columbia_University_Report_2024_.pdf)

<sup>10</sup> "DOE's Qatar-funded Israel-erasing map betrays New York (and American) values," *New York Post*, January 11, 2024, <https://nypost.com/2024/01/11/opinion/does-qatar-funded-israel-erasing-map-betrays-new-york-and-american-values/>

1. Congress should obtain access to reports from Qatar Foundation and Qatar Foundation International on their financial activities in the United States;
2. Open the financial reports of Qatar Foundation International and Qatar Foundation to the public and IRS;
3. Public disclosures should be made of academic persons receiving money from Qatar, or of receiving expenses covered by Qatar;
4. Public disclosures should be made by universities receiving money from Qatar or receiving expenses covered by Qatar for research, and who controls or owns the intellectual property;
5. The Department of Education should open investigations into the non-reporting of any and all foreign donations to U.S. universities and refer to the Department of Justice any potential criminal action against systematic underreporting by U.S. universities;
6. Establish ethics review boards at universities to monitor foreign funding and block unacceptable donations or partnerships compromising institutional integrity;
7. Public disclosures must be made by corporations which are under the significant control of Qatar Foundation International surrounding donations or grants to universities, colleges and schools (including in-kind);
8. The U.S. Government should investigate if NSJP or SJP chapters support designated terror organizations.
9. Greater transparency is required from the fiscal sponsors of NSJP, the IRS should investigate whether such entities are acting in contravention of charitable regulations and reporting requirements;
10. Suspend 501(c)(3) approval from organizations that support SJP/NSJP (or are their fiscal sponsors) directly or indirectly;
11. Universities should ban SJP chapters promoting hate and antisemitism;

12. The U.S. Government should investigate which universities are funding and/or supporting NSJP/SJP activities, and instruct those universities to cease such funding and/or support.



Chairman SCHWEIKERT. Thank you, Dr. Small.

One of the reasons you are going to see a bunch of members, we have a vote series on, but there is only 100 or so that have voted. So let's actually engage in some questions.

Ms. Burns, years ago, I was on the Financial Services Committee, I chaired a terrorism financing group. And one of the things at that time we actually delved into, we even did travel down into Central America, was the washing of money. And it actually appeared to be a commingling of even narco money being used as the washers, because they had built a money washing.

You have some expertise on what happened with the used car stories, where a decade ago, we had thousands and thousands of cars being purchased in the United States, shipped to Lebanon, being sold in the Middle East. Moneys went through Lebanese banks, and then parts of it got washed through Lebanese-affiliated financial institutions. And there was functionally a commingling of narco money, terrorism money, those things.

Within my jurisdiction, one of our great concerns is, as a non-profit organization, no matter what its ideology is, they are supposed to fill out a form I believe we call a 990. We have very little information of what is the community good that is being done for getting the value of that tax exemption.

What can we do policy-wise to at least, as Dr. Small just spoke to, understand who the actors are? Where the money comes from, and what is the community good, which is the concept in the Tax Code, that society, our country is benefiting from foregoing tax collection? What do we do?

Ms. BURNS. Thank you, Mr. Chairman. Regarding the Form 990s, you are correct. The information that is available on those reporting forms for these tax-exempt organizations is often very little information in there. I believe that if we enhance the reporting requirements for tax-exempt organizations and especially for those operating in conflict zones, that would greatly assist in promoting transparency by these organizations and identifying potential illicit funds coming into the organizations and going out.

Also, I would recommend that we enhance reporting requirements surrounding the gift-in-kind mechanism as—yes, sir.

Chairman SCHWEIKERT. No, I want you to dive into that, because you and I have some understanding of some of the swaps and the mislabeling, where some things are medical supplies except that they happen to have ammunition attached to them.

Ms. BURNS. Yes, Mr. Chairman. And I think if—would you like me to expound upon that right now?

Chairman SCHWEIKERT. Please.

Ms. BURNS. Okay. The gift-in-kind mechanism in 501(c)(3)s allows for donations of large shipments—and I am going to talk about medical supplies in this instance—where there are very few details about the entity that is donating the shipment, where the shipment is going, vague description about what it is, with no real verifiable information to say that what was claimed to be in those shipments actually existed.

There was an incident several years ago I think that you were alluding to where you had a charitable organization that was claiming they were donating these medical supplies in the form of

pills, and I believe they were inflating the price about 80,000 percent of that donation.

And what that does, it does a lot of things. This mechanism allows charities to, one, inflate their bottom lines, which could potentially defraud donors, because by inflating their bottom lines they appear more successful than they are, hiding the fact that a majority of their expenses or a majority of their actual revenue is spent on travel operation salaries. It allows that.

It allows for the charitable organizations to potentially ship goods, as you alluded to, that aren't even described in the shipment. They may describe the shipment as \$8 million worth of medical supplies when, in fact, the containers contain prohibited items that are not allowed to go to some of these conflict zones or restricted areas.

It also allows for them to potentially participate in trade-based money laundering. There is a broad array of nefarious activities that can be conducted with this mechanism if the charities are not transparent in exactly what is going on and then verifying that the goods are actually what they say they are.

Chairman SCHWEIKERT. Dr. Small, the movement of money to fund—I find it abhorrent, the funding of hate. And I don't care what the type of hate is. Hate is hate. And representing—I mean, I have visited a number of my shuls recently and just the fear.

If I came to you and said, give me a couple of the policy things we need just to understand who is financing this hate. Ms. Burns has an expertise on tracking terrorism money. Is it disclosures? Is it things like SWIFT, the Belgium co-op to move money, having a much better understanding of how money is being moved around the world? Is it using a more unified approach with Treasury in regards to money laundering? What would be the policies that you would go to?

Mr. SMALL. So in our work at ISGAP, we have been focusing on higher education and the impact of the Muslim Brotherhood. Through the Qatari regime and its association with the Muslim Brotherhood, Hamas, even their good relations with the Iranian Revolutionary Regime, al-Qaeda, the Taliban on the one hand.

On the other hand, they are funding our universities more than any other country in the world, and that to us is extraordinarily alarming.

It is a regime that has an agreement, a spiritual oath to the Muslim Brotherhood that calls not just for the destruction of the state of Israel, but for the murder of Jewish people.

Chairman SCHWEIKERT. But, Doctor, one of the things I am after is, how do you document it? How do you find—how do you—are you getting that information from ultimately the university's filings and not the tax filings? Where are you getting the data?

Mr. SMALL. So we have used the Department of Education had—it is no longer. As of a few weeks ago, it was closed down, unfortunately. But there was a portal where we were able to see what was being declared by the universities to the government.

And through our research, we were able to measure some level of discrepancy between the money that the universities are receiving and the moneys that the universities are reporting to the government, as required by law.

And it is an indication of discrepancy. We know that we are just probably touching the tip of an iceberg. We estimate that Qatar has between \$500 billion to \$1 trillion that it is using for soft power, investing in the economy of the United States, from foreign entities into the United States, and also buying domestic companies, corporations, banks, which then act to use soft power legally from domestic corporations.

Chairman SCHWEIKERT. Okay. I have only a couple more moments, then I have to run across the street real quick.

Mr. Segal. Okay. Dr. Small is focusing on universities. Ms. Burns has her expertise on how money moves and how it is hidden.

Give me sort of the unified theory of what is both at the university level, but also what is attacking society, what is also attacking our Jewish communities, and how would we at least use information, sunlight, to protect people's intellects?

Mr. SEGAL. Thank you for the question. I mean, sunlight is the best disinfectant. And this is why so many people dealing with these issues are calling for transparency.

The easy part, in some way, is to see what these organizations that are benefiting from this fiscal sponsorship from 501(c)(3)s, for example, are doing, right? They are promoting extremism. They are promoting terrorism. They are engaging in anti-Semitism, making Jewish communities and other communities feel unsafe.

What is more difficult to see is exactly where the money is coming from. So in the case of Within Our Lifetime or SJP, which gained funds from WESPAC, you know, how much money exactly is getting there is unclear. What is happening with that money is unclear.

And essentially, WESPAC, which operates as a 501(c)(3), is lending that same status to the projects that it is funding without them having to declare what they are doing.

Chairman SCHWEIKERT. Mr. Segal, I am going to walk across, because we are going to go into a recess for a moment to go finish the last vote series.

Part of the concern is also how much of that money ends up in U.S. politics, and in many ways, is absolutely untraceable.

So the committee will stand in recess until immediately following the last vote in that series. Sorry. This is the chaos of the modern Congress. So we will be back.

[Recess.]

Chairman SCHWEIKERT. All right. The committee will resume.

Thank you for your tolerance. This is sort of the nature of particularly this time of the year.

Mr. Steube, 5 minutes.

Mr. STEUBE. Thank you, Mr. Chairman.

In the wake of the October 7th terrorist attacks committed by Hamas, we have watched in horror as anti-Semitism has reared its ugly head yet again in our country.

Left-wing radicals on college campuses dominated the headlines in the spring with illegal occupations on college campuses around the country. These protests oftentimes turned violent and threatening towards Jewish students.

The Students for Justice in Palestine group has been responsible for many of these rallies and demonstrations. Reports suggest that

this network of student groups has previously been financially and materially supported by American Muslims for Palestine, a group with significant ties to Hamas and terrorism abroad.

In the wake of the Hamas attacks, Brandeis University stopped recognizing the campus' Students for Justice in Palestine chapter. My home State of Florida's university system ordered colleges to shut down any Students for Justice in Palestine chapters on campuses, based on the National Students for Justice in Palestine support of terrorism.

I will open this up to anybody that wants to answer on the panel. Are you surprised to hear of this group's connection to American Muslims for Palestine or the activity that this group has engaged in on American campuses? Mr. Segal.

Mr. SEGAL. It is not surprising that SJP is connected to Americans for Muslims in Palestine, in part, because SJP has been a signature project of AMP for many years. AMP used to bring them together at various conferences, literally fly in students to try to train them on their ideologies, their goals, provide them talking points.

And so, very much what we are seeing on college campus with the activities of SJP mirrors much of what AMP has been advocating for ideologically and their activities as well.

Mr. STEUBE. Go ahead, Mr. Small, Dr. Small.

Mr. SMALL. Thank you for your question. And I think, just to reiterate what my colleague is saying, that the connection between AMP and SJP, what is important to realize, in my opinion, is the ideology, the ideological roots of both organizations to the Muslim Brotherhood.

And the Muslim Brotherhood wants to replace democratic societies with a caliphate. They want to destroy the State of Israel and murder Jews. This is in their constitution. Hamas is a Palestinian wing of the Muslim Brotherhood. And it is not a surprise, therefore, that SJP called for identifying with Hamas, not just with the Palestinian people or the people of Gaza but specifically with Hamas, with a designated terror organization. So the ideology is really important to consider.

Mr. STEUBE. Is there anything that American colleges and universities, or Congress, for that matter, should be doing to ensure these groups are not indoctrinating students on campus in a way that results in violence and anti-Semitic behavior towards Jewish students?

Mr. SMALL. If I may, yes, I think it is essential that universities are transparent. They are 501(c)(3)s, they have tax-exempt status and they should adhere to the law.

The fact that universities are taking funds that support classroom activity, curriculum, research and publications is, I think, of extreme importance. The fact that Jews are being maligned in the classroom, as being portrayed as colonizers and apartheid supporters, and, you know, White privileged people.

It is important to understand that academia, leading up to the Holocaust, portrayed Jews as not White and poisoning the purity of the White Aryan race. This was supported by academic back in the day of eugenics and theology.

And in less than two generations, professors now, with this funding, are now saying that Jews are White. And it is not that we are White, welcome to the club and we are sorry for what happened. Now the Jews are the embodiment of White privilege, White supremacy, apartheid, colonialism and occupation.

It goes from the classroom to the encampments, from the encampments of SJP—the Muslim Brotherhood ideology in the classroom, encampments, and now on our streets. And we will see this spilling onto our streets tomorrow—

Mr. STEUBE. Yeah, you will.

Mr. SMALL [continuing]. Which will—you will see the anti-Semitic, anti-American, antidemocratic rhetoric. It is alarming, and I think we are at a tipping point.

Mr. STEUBE. And many of these left-wing radical groups that fund anti-Semitic activity, such as the Westchester Peoples Action Coalition, effectively lend their tax-exempt status to groups they fiscally sponsor, resulting in very little transparency around the relationship and activities of these groups.

For example, while we know that WESPAC fiscally sponsors and provides funding to Within Our Lifetime, we have very little knowledge of what that funding is used for and how it fulfills WESPAC's tax-exempt purpose or who the individuals are that are coordinating much of this activity.

Mr. Segal, what do you think about relationships like this generally?

Mr. SEGAL. Congress should clarify that engaging in anti-Semitism should preclude groups from receiving this 501(c)(3) status, as simple as that. We have it with other types of discrimination, and anti-Semitism needs to be included as part of that.

Mr. STEUBE. Ms. Burns, you look like you wanted to add something to that.

Ms. BURNS. Yes, thank you. I would like to add onto that in that these tax-exempt organizations that are involved in criminal activity, we should empower governmental agencies to actually enforce the regulations that apply to these tax-exempt organizations.

Committing criminal activity, and even the promotion of civil disobedience are violations of their status, and empowering governmental agencies to actually revoke their status would be very beneficial.

Mr. STEUBE. Thank you all for being here today.

I yield back.

Chairman SCHWEIKERT. Thank you, Mr. Steube.

Mr. Fitzpatrick, and then we will go to Mr. Schneider.

Mr. FITZPATRICK. Thank you, Mr. Chairman.

This committee has held several important hearings since the horrific events of October 7th and the ensuing violence and chaos that have engulfed our Nation, largely on our university campuses.

Today we are here to discuss the specifics of who exactly is funding these extremist activities and the terrorist sympathizers.

As a former FBI agent, and a sitting member of the House Intelligence Committee, I have been very much exposed firsthand to the threats these actors play to our own national security.

Tax-exempt nonprofits who are acting as, quote/unquote, fiscal sponsors of groups harboring terrorist sympathizers must be investigated and properly held accountable.

One of these tax-exempt groups, the Westchester Peace Action Committee Foundation, or WESPAC, is a leading source of financial support for several demonstrator groups.

Despite being a relatively unknown organization, WESPAC has been found to have strong ties to Students for Justice in Palestine and Within Our Lifetime, two groups that are behind much of the anti-Semitic activity and chaos that took over our college campuses this past spring.

Mr. Segal, can you elaborate on, you know, anything you have not yet shared about WESPAC, their relationships to groups like SJP and also Within Our Lifetime?

Mr. SEGAL. Yes. I think to understand what WESPAC is actually providing fiscal sponsorship for, we need to look at what Within Our Lifetime and SJP do.

So, for example, Within Our Lifetime in New York basically stormed the Brooklyn Museum and took it over. And there were people waving Hamas flags during that event. They protested against the Nova exhibit, which was meant to memorialize the lives lost on October 7th. At those events, not only PFLP, Hamas, and Hezbollah flags fly, but also signs that say, "Zionists are not human."

Increasingly, we are seeing people targeted at their homes, whether civilians, whether it is elected officials, in part, because Within Our Lifetime says Zionists have no place in society in New York and elsewhere.

And WESPAC, what it does is enable that activity by providing funds. And yet there is no transparency in how much money is going to Within Our Lifetime or SJP. WESPAC receives funding from various different foundations, then essentially enables its own 501(c)(3) status to be part of Within Our Lifetime and SJP.

And what they are doing is not benefiting the public. What they are doing in terms of engaging in anti-Semitism, harassment campaigns, et cetera, should not be protected by these codes.

Mr. FITZPATRICK. Thank you, Mr. Segal.

Turning to Ms. Burns, I want to discuss what can be done holding these groups accountable. As we have discussed, Samidoun is a fiscally sponsored group by the Alliance for Global Justice, a 501(c)(3) charitable organization.

Samidoun describes themselves as, quote, "an international network of organizers and activists working to build solidarity with Palestinian prisoners in their struggle for freedom."

In 2001, the Israeli Ministry of Defense designated the group to be a terrorist organization and a subsidiary of the Popular Front for the Liberation of Palestine, PFLP, which was a designated FTO, foreign terrorist organization, by our own U.S. State Department back in 1997.

In September of 2023, a payment processing company stopped handling donations for Samidoun's fiscal sponsor after concerns were raised about their ties to PFLP.

Ms. Burns, can the U.S. Government be doing more against groups like Samidoun that have extended their ties to organiza-

tions that the U.S. has designated as foreign terrorist organizations?

Ms. BURNS. Thank you. Yes, I believe that they can. If you are looking at the problem set as a whole, in order to properly address it, we really need a whole-of-government approach.

These investigations into these entities, like Samidoun, like the charitable organizations that we have discussed, like AMP, are extremely complex and they reach across the globe.

In order to effectively dismantle this highly functioning, deeply rooted system, we need all investigative tools at the disposal of the government to address the problem.

Samidoun, like AMP, openly spread terrorist propaganda. Disseminating terrorist propaganda is impermissible activity under the tax-exempt code. So I believe we can start with, you know, revoking tax-exempt status of these organizations and then proceed on with actual investigative tools.

Mr. FITZPATRICK. Thank you, Ms. Burns.

Mr. Chairman, I yield back.

Chairman SCHWEIKERT. Thank you, Mr. Fitzpatrick.

Mr. Schneider.

Mr. SCHNEIDER. Thank you. Mr. Chairman, thank you for having this hearing. The witnesses, thank you for being here on what is a very busy week here in the House. So I am glad we can make the time to address this issue.

Look, anti-Semitism is something that has been a scourge of society. As a Jewish American, it is something I experienced in one form as a child. As a Member of Congress, I experience it in a very different form. Now as an adult, it existed for generations before me. I suspect it will exist for generations to come and continue to morph and transmogrify itself.

It is imperative that we work to fight against anti-Semitism, against all hate. We are here today to talk about anti-Semitism. I think in that fight it is imperative—and, Mr. Chairman, I appreciate your engagement here—that we don't make this a partisan issue. It is an issue that affects all Americans.

Anti-Semitism is oftentimes the first hate. It doesn't end there. And whether you use the analogy of the canary in the coal mine or anything else, we need to address it.

Part of the transformation of anti-Semitism now—and, Mr. Segal, I will look to you on this—is Zionism, and the word "Zionist" becoming a replacement term for Jew.

You talked a little bit about it, at least in your written testimony. Could you expand more about how it is being used and how we should work to address the subterfuge, if you will.

Mr. SEGAL. Yes. I mean, for many anti-Semites, regardless of where they find themselves on the ideological spectrum, they use code words often to refer to Jews. And Zionist has been one that has been used for a long time.

You know, there are those who say that they don't oppose or hate Jews, they just hate Zionists. But what that does not account for is that 80 percent of American Jews, according to a Pew report in 2001, sort of recognize that Israel is a huge part of their identity.

Many times, the types of language and narratives and conspiracies that are used to target Zionists, those who, you know, believe

that Israel should have its, you know, own self-determination and its own state, those mirror the types of anti-Semitic canards that we have seen over years as well.

So anti-Zionists have a significant anti-Semitism problem. And oftentimes, we see protests against the state of Israel, for example, in front of a synagogue. That tells you that they are ascribing blame for the actions of a state to an entire religious community, which is classic anti-Semitism.

Mr. SCHNEIDER. I will extend it. I had the benefit of a group visiting my neighborhood at 2:30 in the morning. If you walk down my street, a neighborhood that has a lot of Jewish families living on that street, many of whom have signs in their yards saying, We support Israel, bring home the hostages, 291 days that the hostages have been held. And as they saw those signs, they started chanting, "Zionists, go to hell." It was clear what they were doing.

And the groups that came that night affiliated—they posted on their social media—were Students for Justice in Palestine, American Muslims for Palestine-Chicago. And Chicago has a long history, the Holy Land Foundation.

And I am going to turn to you, Ms. Burns. You are nodding your head. Because it does take a whole-of-government approach as you described it, but these groups constantly are moving and it becomes a shell game.

Could you expand on that and how we can make sure we are following the money and cutting off the flow of money to these groups who are falsely claiming social justice or a role for society.

Ms. BURNS. Thank you. Certainly, these organizations, as discussed earlier in my testimony, you know, really the foundation of the Hamas infrastructure in the United States was created here in 1988, with the blessing of the Muslim Brotherhood. And it grew over a period of decades to form vast roots in our country.

And the purpose of this infrastructure was twofold: To fund terror abroad, and to spread anti-Semitic and terrorist propaganda within the United States, to radicalize and groom the population.

They planned to do this. They planned how they would do this in 1993 at the conspiratorial meeting in Philadelphia. They recognized at that time that their organizations would receive scrutiny, they would be shut down, and they planned at that time that they would merely reopen new organizations, which is exactly what we have seen happen.

It does make it difficult to investigate, because they are constantly moving and shifting. New organizations appear. And these investigations are complex. This is a sophisticated network of actors, again, that span the globe who all join together for one mission, and that is to spread their radicalization here in the United States, and basically to, you know, sow discord and destroy our democracy.

Mr. SCHNEIDER. You are exactly right. As I describe it, it may be a new name, but it is the same people. It is the same message.

And I will close with one thing that you touched on. It is not just the funding of hate and anti-Semitism and expanding their message here at home, it is the effort to fund terrorism around the world, and we are seeing it with efforts to fund Hamas in Gaza today.



Thank you, Mr. Chairman, I yield back.  
Chairman SCHWEIKERT. Thank you, Mr. Schneider.  
Mrs. Fischbach.

Mrs. FISCHBACH. Thank you, Mr. Chair.

First of all, I want to thank you for being here today, because this is—you know, it is incredible. You know, I hear the story of Mr. Schneider's block, neighborhood, and I just—it shocks me and saddens me that any of this is happening in our country.

And so, thank you for being here. Thank you for doing your work to expose and talk about it, because it just amazes me that this is still happening.

But I did want to—I know that Mr. Fitzpatrick asked a little bit about the funding. And, you know, I know that you mentioned—Ms. Burns, you mentioned the tax-exempt status. But I think we are also seeing reports that dark money is being used to finance terrorism abroad, but also here in the United States.

And I think, for example, the Arab Resource & Organizing Center, the fiscal sponsor of the Tides Center, a 501(c)(3) left-wing, dark money organization, is an anti-Israel group whose activists recently attempted to blockade the U.S. You are probably familiar with that.

But I am just wondering if maybe you could expand—and I will throw it out to anyone—on what can we—as the government, what can we solidly do to stop this, you know, the funding of these organizations?

And I think, like I said, Mr. Fitzpatrick had mentioned a few of them, but I would love to hear more solid things that we could do.

Ms. Burns, you look like you would like to—

Ms. BURNS. Thank you for the question. I think in order to stop it, we have to know that it is happening. And we have talked about transparency and reporting for these organizations. We really need, I think, better, more enhanced reporting so that we can identify the sources of the money that is coming in and going out.

As it stands, it is very easy for these organizations, whether they are sending money abroad to fund terrorism, or they are receiving foreign money here to influence what is going on on U.S. soil, we miss a lot of it because there is a lack of transparency in the reporting. So enhancing reporting requirements for these tax-exempt organizations will be key to beginning that process of stopping the money.

Mrs. FISCHBACH. Thank you.

Mr. Segal, did you have—

Mr. SEGAL. I would just add that, you know, I think we need to make it very clear that if you engage or support anti-Semitism, you should not be able to benefit from tax-exempt status. I mean, we are seeing other institutions and industries responding to this, frankly, faster. You know, when it comes to Samidoun. The credit card, Discover, has stopped, you know, enabling them to use their services. PayPal has stopped them from being able to use those services. So here you have private companies who are able to take quick action. We would think it is not unreasonable that the IRS investigate this more closely.

Mrs. FISCHBACH. Thank you. And, Dr. Small, do you have something?

Mr. SMALL. Thank you. And if I may, I think it is also important that the government investigates universities because several universities are actually funding SJP on campus. And universities are receiving money from Qatar and Muslim Brotherhood associated foundations and organizations, and that needs to be investigated.

And I also think—and my colleagues agree—that the Department of Education and the IRS should also enforce existing laws—and I think that is very important—and to look into Qatar and the Safara issues as well in this country that needs to be addressed.

And going back to Mr. Schneider, I just wanted to say, my colleagues and I 10 years ago did a report. We interviewed 10,000 people in 10 European countries, we showed the correlation between what we called Israel bashing or anti-Zionism with anti-Semitism. And those who are Israel bashers, or anti-Zionists, are 13 times more likely than the national average to be anti-Semitic in the classical sense. And this study actually helped to create in the IRA definition the link between Israel bashers—people that dehumanize Israel—and associate Jews around the world to state policies. So that connection is strong and is the cutting edge, I suspect, of the new hatred that exist there, the contemporary anti-Semitism.

Mrs. FISCHBACH. Well, thank you very much. And Ms. Burns, you had something you wanted to add?

Ms. BURNS. Yes, ma'am. I would like to add—you know, another important component of stopping this activity involves OFAC designations of entities both domestic and foreign. And I understand that may be a little bit outside the scope of the exact topic that we are on today.

But the designations of entities that are aligned with terrorist organizations is extremely important for a number of reasons. One, it facilitates the government's ability to stop related organizations from financing them. Two, it disrupts their activity. And three, it provides information to individuals in the public so that they know what entities to avoid.

I believe that, you know, we have seen a recent effort by OFAC to designate a number of foreign entities, but I think that we also need to be focusing on what entities within the United States that operate here also can be designated. Thank you.

Mrs. FISCHBACH. Thank you very much. And thank you, again, for being here, and I yield back.

Ms. MALLIOTAKIS [presiding]. The chair recognizes Ms. Van Duyne for 5 minutes.

Ms. VAN DUYNE. Thank you very much. The months following the horrendous attacks against Israel and the state of violence at home that followed have shed light on numerous mechanisms that allowed anti-Semitism at home and abroad to flourish. And given the degree of violence and hatred displayed since last October, the response from so many has fallen woefully short, as you have mentioned.

Many universities and nonprofit organizations have failed time and again to meet the standard necessary to achieve tax-exempt status which requires promotion of a public good. We have seen countless cases of propaganda spread by extremist organizations;

failure of university administrators to adequately respond to violence against Jewish students and faculty; and direct connections between nonprofit organizations and terrorists.

Just last month, it was revealed that four Israeli hostages were held in the home of a correspondent for the Palestine Chronicle, a 501(c)(3) nonprofit organization. I think it is safe to say the ethical standards that must be met to receive tax-exempt status have not been universally met.

It is our responsibility to ensure that the tax benefits given to these organizations are not provided to entities involved in the facilitation of anti-Semitism or violence.

Another important issue that has come to light in recent months is the lack of transparency surrounding foreign donations to American universities. According to a report from the Institute for the Study of Global Anti-Semitism and Policy, universities are, quote, “failing to demonstrate transparency and accountability of funding sources through unreported payments in kind or in direct funding.”

Dr. Small, how much unreported foreign funding to universities does your organization uncover?

Mr. SMALL. So thank you. Thank you for your questions. So we are uncovering the tip of an iceberg. We are a small organization doing research. Since October the 7th, we have come out with 11 reports. Several of the reports look at funding issues. We found over \$1 billion, with a “B” going to Texas A&M from the Qatar regime, the Qatar foundation.

In the contract that we uncovered, there were 502 research projects funded by Qatar and Texas A&M, 502 projects. All of the intellectual property rights was transferred to Qatar. We flagged 58 projects with dual-use military and 13 projects with dual-use nuclear research. So we are calling on the Federal Government, the Department of Energy, and other relevant departments to investigate these projects, the nature of the projects. We are concerned about security and our national interest globally and certainly in the region.

We uncovered \$10 billion going to Cornell University. So \$8 billion in their campus in Qatar and Dohar, and \$1.95 billion in Cornell—the American entity and the Qatari entity.

Ms. VAN DUYNE. You touched on where I live. I very much appreciate you uncovering that. I think we have actually—at our last hearing, we actually remarked on the huge amount of dollars that are coming from Qatar into Cornell.

Mr. SMALL. And we have more—I can submit this—we have more information on different universities. I will be happy to show it to you.

Ms. VAN DUYNE. That would be great. I would appreciate if you can submit that information.

We have heard testimony about how some officials previously associated with now banned or defunct organizations that supported terrorism during and after the 9/11 attacks; have actually joined or started new charities in America, which are now suspect of supporting Hamas.

For example, we have heard that at least seven individuals who were formerly associated with the Holy Land Foundation or the Islamic Association of Palestine, two groups designated by the De-

partment of Treasury for providing funding to Hamas, are now working for or on behalf of American Muslims for Palestine. A new group that is now suspected of financially supporting Hamas as well.

Ms. Burns, we talked about—you were talking earlier about getting very good clear guidance on ways of handling entities. But is there anything that Congress can do to ensure individuals that have worked for organizations previously shut down by the Department of Treasury for financing terrorism or ineligible to be associated with a tax-exempt entity moving forward?

Ms. BURNS. Thank you for the question. I believe that would be effective. If individuals had been affiliated with and specifically raised funds for organizations that have been designated as terrorist organizations, to me those individuals should be blocked from being able to participate in additional charitable organizations that receive tax-exempt status.

There is one example of an entity that I mentioned earlier, the United Hands Relief that is based in Texas. One of their directors is a man named Hatem Fariz, who was convicted in Florida for providing support to the Palestinian Islamic Jihad. He was also convicted of committing fraud in Illinois. That is another aspect that I would like to address.

And the individuals that are entrusted with operating tax-exempt organizations, their records should be fairly clear, free of crimes of moral turpitude like fraud. Fraud and waste.

So step one to me would be having a list of individuals that were directly—

Ms. VAN DUYN. And I have run out of time. I apologize.

But we are going to ask you for that in writing, and we would really appreciate your response. Thank you very much, and I yield back.

Ms. MALLIOTAKIS. Thank you. The chair recognizes Mr. Feenstra for 5 minutes.

Mr. FEENSTRA. Thank you, Madam Chair. Thank you to each of our witnesses for being here today. This is a very serious subject. You know, I think it has about 289 days since Hamas has viciously attacked Israel. And what we have here is true anti-Semitism that is happening on our college campuses. And we have all talked about it, right. These are tax-exempt universities. Tax-exempt—not paying a dime in taxes. And yet, look at what they are doing. And not only are they tax-exempt, but they are also—obviously, what you said, Dr. Small, and through your study, through Global anti-Semitism policy is that they are taking foreign dollars. Lots of foreign dollars.

You think about those are taken—I think you noted that, obviously, there is a direct correlation between the school and those taking funds and activism that is happening on these college campuses. But it is noted that Columbia University is taking dollars from Qatar. We know that is a hot spot for anti-Semitism. George Washington University is another school that has received a lot of money from Qatar. You mentioned Cornell.

So the question is—and I know it has been asked multiple times, and Dr. Burns, you were just talking about it—what do you do? We need transparency. We need reporting. But it also really pushes me

to say we got to pull their tax-exempt status. I mean, if they are not going to do anything about it, and they are going to take money from foreign countries, I think the foreign status—their tax status has to be taken away. Now that is easier said than done.

Madam Burns, how do you—we know this is compromising your integrity by doing this. But you were talking about chair, or Member Van Dyne here. Can you finish your thoughts on what you are saying there?

Ms. BURNS. If you can remind me exactly which part?

Mr. FEENSTRA. You were going down the path of what we needed to do and the resolutions to resolving this problem on college campuses.

Ms. BURNS. I believe, to begin with, organizations that operate with a tax-exempt status, like A&P, who are clearly aligned with terrorist organizations, they are disseminating their propaganda, they are advocating for individuals affiliated with these organizations, are advocating for violence, those organizations have violated the regulations regarding their tax-exempt status. Withdrawing that tax-exempt status takes away that benefit from them is step one.

Mr. FEENSTRA. That is huge. Absolutely. That is step number one. I think you have everybody fall in line—trust me, if you took away their tax-exempt status, you would see a dramatic sea change.

Dr. Small, talk about your study, the study of global anti-Semitism and policy found the correlation between money of foreign funds in the presence of actors—of activism of anti-Semitism on these college campuses.

Can you just talk a little bit about that? Sir, I know you talked about it a little bit earlier, but I want to hear about it again.

Mr. SMALL. Thank you for the question. So in one of our studies since October the 7th massacre, we showed that American universities receiving money from Qatar have more than 300 percent increases of anti-Semitism on their campuses and in their classroom—

Mr. FEENSTRA. I want to clarify what you are just saying. I want everybody to hear this. So universities that took money from Qatar had a 300 percent increase in anti-Semitism than other universities?

Mr. SMALL. Yeah, compared to American universities that are not receiving money from Qatar. So the correlation is very similar.

Mr. FEENSTRA. That is a clue, isn't it?

Mr. SMALL. Yeah.

Mr. FEENSTRA. Wow. So back to you, what do we do?

Mr. SMALL. Again, I think there should be transparency. I think the DOE and the IRS should enforce laws that exist and strengthen them.

Mr. FEENSTRA. Yeah, why is it—why is the Department of Education, why aren't they doing this? Because they are not. I mean they see it, and they are not acting. Am I right?

Mr. SMALL. It appears so, yes. I agree with you.

Mr. FEENSTRA. It doesn't just appear, it is happening. The Department of Education, shame on them. I mean, they are the arbi-

ters. They are the ones that have to nip this in the bud, and they are not doing it.

Mr. SMALL. Yeah.

Mr. FEENSTRA. I know you don't want to throw an agency under the bus. I am doing it for you.

Mr. SMALL. Thank you.

Mr. FEENSTRA. I am just frustrated. I am really frustrated at what is happening here. Tax-exempt status. They are getting all the benefits of being a university in America, and yet, they are thumbing their nose at what we see as Americans, the freedoms that we have. Thank you, and I yield back.

Ms. MALLIOTAKIS. Thank you. The chair recognizes Ms. Tenney for 5 minutes.

Ms. TENNEY. Thank you, Madam Chair. Thank you so much to our witnesses for being here. And I know that some of this has been covered, but I want to just go back, if I could, to Mr. Segal.

Obviously, in my home State of New York, there is a group that you talked about called Westchester Peace Action Committee Foundation, otherwise known as WESPAC, which has been rearing its ugly head a lot in Westchester. I have a lot of friends in Westchester. And it has acted as a fiscal sponsor for many anti-Semitic, anti-Zionist organizations, such as, as you talked about, Students for Justice in Palestine, and within our lifetime.

And, Mr. Segal, you speak to the role that WESPAC plays in the ecosystem of tax-exempt, anti-Semitic organizations. Can you get into more specifics about what projects WESPAC is funding on the ground, grassroots, in colleges throughout Westchester County, throughout New York, and other areas.

I know there is a lot more there, and I keep hearing about it from my constituents and friends, former constituents in the southern tier of Hudson Valley.

Mr. SEGAL. Yeah. Thank you for the question. I wish I could provide more specifics, but that is part of the problem, is that there is such a lack of transparency where the money is going, and what it is supporting. And that is one of the reasons why this type of fiscal sponsorship needs to be investigated, and there needs to be more transparency in order for us to know exactly where this is going.

So we do know within our lifetime, SJP, and a range of other anti-Zionist organizations are getting money. But exactly how that money is earmarked, what percentage does WESPAC receive for enabling the transfer funds to those organizations? A lot needs to be made more clear.

Ms. TENNEY. How is it not transparent? How do they not have to disclose where this money is coming from in the year-end statements? I don't understand how they are getting around that rule?

Mr. SEGAL. I don't either.

Ms. TENNEY. That is the question. How are they getting around this rule? And we as Congress need to make sure we can provide the oversight there. And that is something we are going to be following up with with the Chairman.

But I just can see them coming up from searches from all my friends. But thank you for that.

I also want to just talk a little bit about the BDS movement. The so-called Boycott, Divestment, Sanctions Movement that I have been hearing about for years in upstate New York, believe it or not as well, where we don't even have a large Jewish population. But the movement is one of—what many ways that anti-Semitic groups and organizations target Israel, seek to de-legitimize the lone Jewish country in the world. And some of the universities have elevated pro BDS individuals in positions of power, legitimizing this hateful moment and creating an environment which anti-Semitic movements, like BDS, are fostered and welcomed.

For example, George Washington University previously appointed Ilana Feldman as the interim dean of Elliott School of International Affairs. One of our country's top ranked schools for international affairs.

Mr. Segal, how do you believe that the elevation of pro BDS individuals on college campuses across the country has created an environment which hateful, anti-Semitic rhetoric is not only permissible, but is also welcome? And I have Cornell University just, you know, minutes away from my district in upstate New York.

Mr. SEGAL. I think it is always an issue if there is anybody who is elevated in any university that has demonstrated a degree of bias. I mean, this is one of the reasons why passing the Countering Anti-Semitism Act is so important. Not only does it create a national coordinator to make sure the Federal Government is addressing anti-Semitism, but also to create a senior advisor role within the Department of Education that would make sure that universities across the country are not only handling the anti-Semitic issues that are happening on their campus, but when necessary, also making sure that they are investigating it under Title 6.

Ms. TENNEY. Yeah, and I echo the sentiment of Mr. Feenstra where we need to take away their tax-exempt status. For example, after the horrific attacks on October 7, we had a Cornell University professor describing them to students on campus as, you know, exhilarating and exciting and inspiring.

I immediately wrote to the then Cornell University president and asked that he be terminated. They put him on administrative leave. Subsequently, the president resigned. But I just found out from a student who was testifying before this very committee, the Ways and Means Committee, not long ago, that he is going back, and he is going to be teaching again in the fall.

How do we stop—as Congress, how do we stop these universities from continuing to purvey this hatred and vicious anti-Semitism against students, even in upstate rural areas like upstate New York?

Mr. SMALL. So if I may?

Ms. TENNEY. Mr. Small—or Dr. Small, I am sorry, feel free to weigh in.

Mr. SMALL. I think you raise a very important point. I think we need to really look into foreign funding. We have the Qatari regime, which has a spiritual oath to the Muslim Brotherhood. The Muslim Brotherhood is a reactionary social movement that is out to destroy Israel and murder Jews around the world and to destroy democracies; to use anti-Semitism to weaken and destroy the

United States of America. And they are doing it right under our noses.

The discourse in academia is poisonous. The discourse in the classroom is informing the incompetents. So I think the connection between the intellectual environment and now the political environment is really important to understand. SJP is also being funded by universities. They are using university facilities, which are being funded by tax-exempt entities, the universities, which is important.

So I think we are also reaching sort of a tipping point in the philosophical, political moment. And now we have to remember in places like Cornell and Columbia University in your great State of New York, faculty and students are not just being alienated at the intellectual level, they are really fearing for their physical security.

At Columbia, we know that students and faculty could not go to classes. They had to attend classes online because of the threats to their physical safety at the height of these demonstrations and anti-Semitic demonstrations.

Ms. TENNEY. Thank you so much for that insight, and I appreciate all of you. My time has run out. Thank you.

Ms. MALLIOTAKIS. Thank you. I now recognize myself for 5 minutes.

Mr. Chairman, I would like to thank you for holding this hearing today. And thank you to everyone who has come here to testify. I think it is very important that we are hearing your expertise and knowledge in the areas as people who have researched the issue.

In our full committee, we have covered significant ground in addressing anti-Semitism on university campuses. Since the October 7th attacks on Israel by Hamas, we have passed multiple pieces of legislation already out of this committee, including one that I authored, the University Accountability Act that would levy financial penalties against schools that have a civil judgment entered against them.

But in addition to that, we are also looking at following the various funding streams. As was mentioned earlier, there have been a number of foreign funding plays that have participated in campuses. One study actually showed that between 2014 and 2019, Qatari sources provided \$2.7 billion in gifts to universities, and Chinese sources provided another \$1.2 billion. And then according to the Institute of the Study of Global Anti-Semitism and Policy, between 2015 and 2020, universities received donations from sources, particularly in the Middle East, that they had an average of 300 percent more anti-Semitic incidents.

One of the other bills we reported out of this committee was the No Foreign Election Interference Act. Because just like we are seeing these well-funded networks give to organizations that are then funding anti-Semitic activity on college campuses, they are also interfering with our elections. And as the bill that I—we passed recently was the No Foreign Elections Interference Act, which prohibits American tax-exempt entities that receive contributions from foreign nationals from donating to any political committee for 8 years after receiving a contribution from a foreign national.

We know that there is one particular Swiss billionaire that has donated tens of millions of dollars to tax-exempt organization. That



the money was then sent to super PACs. We know organizations like BLM also was accepting foreign money. And then they had PACs distribute money to conduct campaign activities.

So I guess my first question for you is how—do you have any ideas on how we could shine more light? We have talked about the need for transparency, but if any of you have any ideas on what we can do as Congress to make sure that these foreign donations are transparent so we can follow the money and try to root out this type of influence and interference.

Ms. BURNS. Thank you. I think that, you know, we have talked about enhancing the reporting requirements by these organizations. That is essential so that we can actually see where the money is coming from. We also have to be aware that, you know, the trail may not be direct. And so, I think we should consider the possibility of, you know, enhancing those reporting requirements such that a light is shown on shell companies and other, you know, pass-through organizations that the money is being passed through in order to really identify where the money is originating and determine if there is, you know, sort of an influence campaign going on. Thank you.

Ms. MALLIOTAKIS. Dr. Small.

Mr. SMALL. Thank you. So I think there needs to be an investigation. In 2019, ISGAP presented our work. And we found at that time, \$3 billion of undocumented money coming from Muslim Brotherhood associated governments and foundations to American higher education. When the Federal investigation was launched, in a very short period of time, they found \$18 billion in undocumented money coming, not just from the Muslim Brotherhood, but also from China and Russia and other nefarious actors.

So I think it is really imperative that there is an investigation. Our work—my colleagues are doing stellar research though our small research center with, you know, limited resources and tools. And I think there should be a Federal investigation.

Ms. MALLIOTAKIS. What kind of penalties do you believe should be levied as a result of finding that money?

Mr. SMALL. It is a good question. I will defer to the lawyers in the room. But I think there should be penalties. I think universities, in particular, should be, I guess, shown that they need to comply with American law. And they are not complying with American law. And what is also equally troubling, we are talking about higher education where young people hopefully have the capacity, in some cases, to think, and to think critically.

We are also discovering now that QFI, the Qatari Foundation International is also beginning to fund K–12 education in the United States.

Ms. MALLIOTAKIS. Yeah, thank you.

Mr. SEGAL. Which is alarming that children are now being—

Ms. MALLIOTAKIS. Yes, the indoctrination needs to be stopped.

And Ms. Burns, one last question. I know I have run out of time. If an organization shuts down, as you have discussed prior—and you hit the nail on the head. We have to stop the individuals who created and worked for that organization from just creating a new organization, where they will have the same coordination with terrorist organizations and adversaries.

I would love for you to just expand on that point a little bit if you can. Can you talk about how we can best track those individuals to ensure that they don't go on and create another organization and continue doing the same activity?

Ms. BURNS. You know, I don't know what mechanism exists, because these organizations are quite large and use a variety of individuals. They have officers and directors. Those are more easily tracked. If you have an individual who is an officer or director for these organizations, the organization is designated, that individual could be on a blocked list. Like you have list of designated entities prohibited from operating a tax-exempt organization. The bigger problem is the number of shadow leaders in these organization that may not overtly appear as affiliated in your fundraisers. The individuals that are out there bringing in the money. Tracing those individuals is complicated.

Ms. MALLIOTAKIS. And you have given us something very good to start thinking about.

And with that, I would like to recognize Dr. Murphy for 5 minutes.

Mr. MURPHY. Thank you, Madam Chairman. Thank you all for coming today. You know I have sat, and I have listened to a lot of the testimony, and frankly it is turning my stomach.

About year and a half ago, I was in Kfar Aza in the Kibbutz looking right over into Gaza. Every single person, it is my understanding, every single person there has been slaughtered.

And then, do you have groups now with righteous indignation coming up and attacking the Israelis for trying to root out the people who slaughtered their own people.

Look, I understand that folks in Gaza are in a hardship—it is a horrible situation. But instead of going after the people who are retaliating, go after the damn people who started the thing. And this is the problem. Just because you are pro Palestinian does not—should not mean you are anti-Israeli. It should not.

And so, you know, it just sickens me when we have been talking about what has been going on in college campuses. You know, thank God we had the Harvard president come up, and she got—was eliminated. She is gone now. But this is happening on college campuses, and they take these 18- to 20-year-old individuals who were naive and are not developed and polluting them. We have to stop that. We are going through tax reform, and I will tell you that 501(c)(3)s are absolutely within the bull's eye. Because we cannot have this nonsense. We cannot have individuals from foreign countries, pouring money into hate.

And if you are telling me that now kindergarten and K-12 and K through 3 are being polluted this way, we absolutely cannot let that happen. Absolutely cannot get that—sorry. Got off on a tangent here.

Recently, this committee discovered some very disturbing information about tax-exempt organizations that provide funding that eventually can end up in the hands of terrorist organizations, perhaps even without realizing it. And I think this is some of the problem—and this is up to this committee to help root out.

Following the horrible, horrible attack on October 7th, Harvard Center for Middle Eastern Studies urged people to support Islamic

Relief USA, previously providing \$67 million in a single year to that organization. An entity suspected, funneling money into Hamas.

So, Ms. Burns, let me ask you a question. Is it possible that these organizations affiliated with American colleges and universities are indirectly supporting terrorist organizations without even knowing it, and if so, how much of a problem is that?

Ms. BURNS. Thank you for the question. I believe, yes, it is possible. These organizations that fund terrorism, whether they be funding Hamas or other terrorist organizations, specifically those that are aligned with the Muslim Brotherhood, they seek to provide aid to further their agendas, but they do it under the concealment of charity. Even back in the day where the Holy Land Foundation was operating for the purpose of supporting Hamas' charitable infrastructure in Gaza in the West Bank, many of the donors had no idea. Because they purposely act under the cloak of charity and use terms that they think appeal to, you know, the innocent donor population and end up defrauding those donors.

Mr. MURPHY. It is a tragedy. And, you know, I would like to say it is just with this particular type of issue, but it goes on. And this is why we were going to have to go after the 501(c)(3)s. We have had a proliferation of these, and it is ridiculous. You were going to say something, I am sorry.

Ms. BURNS. Yes, thank you. I wanted to just expound the K-12 issue.

Mr. MURPHY. Yeah.

Ms. BURNS. We spend a lot of time talking about universities. But I want us all to keep in mind what Hamas does. Hamas, one of their main goals in Gaza and the West Bank is to indoctrinate and to radicalize the youth. There are kindergarteners over there where children are taught to celebrate the slaughter of Jews, building ladders with their skulls. They are taught to wear suicide vests and praise Hamas. That is what Hamas does, they radicalize the youth.

So it worries me if you have entities within the United States that are domestic entities that are also funding schools here. Is that going on in your K-12?

There is an organization in Florida that I referenced in my written testimony where you have a school that is attached a mosque, and the Aman there openly has called for the annihilation of Jewish people for years. The State of Florida reacted and stated that they were going to open an investigation into the vouchers that the school was receiving. But as of 2 days ago, that Aman was still on the calendar for the mosque.

Mr. MURPHY. Okay.

Ms. BURNS. He is hiring teachers for the school that teaches K-12.

Mr. MURPHY. Well, I will speak to my colleagues in Florida. I am surprised Mr. DeSantis is allowing that to occur. This is stopping. It is one thing to have a religious school, fine. But when you are teaching hate and destruction and slaughter, nope. We shouldn't be allowing that in the United States.

I am over my time, but if you would like to comment real quick. Everybody else has run over.

Mr. SMALL. So very quickly, very briefly. I think the points that Dr. Burns made about Hamas is very important. It is also important to realize that Hamas is the Palestinian chapter of the Muslim Brotherhood, and this is the ideology.

The Qatari regime has a bay'ah, a spiritual oath to the leadership, the spiritual leadership of the Muslim Brotherhood. Yusuf al-Qaradawi, the head of the Muslim Brotherhood, always preached throughout his life that the true believer, the true Muslim is obligated to finish the work of Hitler.

Mr. MURPHY. Yeah.

Mr. SMALL. Qatar is giving more money to our universities than any other country in the world. And, of course, this is going to have an impact in the classroom and on the encampments. And this is a very dangerous trend because perhaps the universities are the most sensitive, important institutions in our democracy. It is where young people learn to be citizens.

Mr. MURPHY. Right, right. Well, we have gone past—I have gone past my time, but universities would have been pushing with this. Finally, some or actually I think even Harvard, had said they would be politically apartisan—nonpartisan. We need much more of that because the pendulum is hung so far left it has been disastrous.

Thank you so much for your time and what you do.

Chairman SCHWEIKERT [presiding]. Thank you, Dr. Murphy. I appreciate you as witnesses tolerating the comings and goings. It is partially the nature of the institution right now.

I am going to channel Mr. Schneider just a little bit. As many of us here who want to make sure we give no quarter, no tolerance to anti-Semitism, but also to hate. And help us. I know your specialties are university, some of the foreign funding, the washing of money and how it moves, but we have had occasions where my staff in my Scottsdale office will come in on a Monday morning, and there will be hundreds now. A number of them are bots, because you can almost tell in the nature of the language. Some are individuals reading script. And some of the things being said are absolutely vile. And whether it be said of my Jewish brothers and sisters or any other population in my community, that type of hate is unacceptable. And I don't know why there is political fractions out there that it is okay to hate on the Jewish community in vile ways, considering this world's history without any retrospect of the evil they are, in some ways, advocating.

Help us policy-wise, though. At some point, we can show our indignation. But this is the tax-writing committee. You know, we oversee Medicare, we oversee trade, we oversee the tax system.

The common theme we have had as we have looked at these is 17 percent of the U.S. economy is in the tax-exempt space. We have seen some history of very bad actors using that as a way to wash money because it has much less reporting requirements of taxable entities.

Have we created vacuum? Have we created a shadow financing that is financing hate? In this case, what do I do? As a policy-maker, is this a design of changing reporting, making sure that a qualified charity can't sell its tax-exempt status to some other group that is either washing money or promoting evil?

So please, you have expertise. Help us. Help us sort of figure out over this coming August as staff works on this, what our policy section should look like and how do we execute it.

And with that, we are going to close the hearing. You each have, I believe, five business days to respond to any additional—oh, you are going to actually give me the script? I was going to do it off the top of my head.

Okay. Obviously, I will want to thank you for spending time once. Please be advised that members will have 2 weeks—oh, what happened to 5 days—to submit written questions to be answered later in writing. Those questions and your answers will be made part of the formal public record. And with that, this subcommittee is adjourned. Thank you for being here.

[Whereupon, at 12:07 p.m., the subcommittee was adjourned.]



**PUBLIC SUBMISSIONS FOR THE RECORD**

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**Statement on Behalf of the Council on Foundations  
Subcommittee on Oversight Hearing on  
“Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism”**

**August 6, 2024**

Chairman Smith, Chairman Schweikert, Ranking Member Neal, and Ranking Member Pascrell, thank you for the opportunity to submit written comments to be included in the record of the Subcommittee on Oversight’s hearing on July 23, 2024, “Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism.”

The Council on Foundations is a nonprofit membership association that guides philanthropies as they advance the greater good. Building on our 75-year history, the Council supports more than 900 member organizations in the United States and around the world to build trust in philanthropy, expand pathways to giving, engage broader perspectives, and co-create solutions that will lead to a better future for all.

Council members are located in all 50 states, as well as other countries. They reflect a wide range of perspectives, beliefs, and approaches to addressing the many challenges facing our communities and regions. The investments and support by foundations fuel innovation, respond to natural disasters, provide vital services to vulnerable communities, contribute to economic development, and forge public-private partnerships that leverage the strengths of various institutions to address longstanding, pervasive issues such as substandard housing and lead pipes in homes.

The Council does not condone antisemitism, islamophobia, or any form of discrimination. Hate is not charitable and has no place in our work or in our discourse. Sadly, over the past several years, we have seen the climate of civil discourse decline, with a rise in hate speech, extremist rhetoric, and moments of political violence. We all have a responsibility to maintain a respectful civil society, and the tax-exempt sector must do all it can to protect and strengthen an open and safe civil space.

Philanthropy has a duty to ensure that charitable dollars do not support organizations that promote hate, extremism, or violence. As the Committee grapples with how to address the rise in hate speech, we urge you to look to what our sector is already doing to show members of the Committee and the public our commitment to this necessary and important task.

Among the Council’s core beliefs is integrity: public trust in philanthropy expands when our field demonstrates high professional and ethical standards, integrates perspectives from those most affected by our decisions, and commits to continual learning. To the broader philanthropic sector, the Council continues to demonstrate its commitment to rejecting hate and extremism. The Council promotes the highest standards of ethical behavior for our members. These [ethical principles](#) call for integrity; strengthening public trust; effective ethical standards including whistleblower, anti-discrimination, and conflict of interest policies; and respect for the dignity and beliefs of varied constituencies, including the people we serve.

Additionally, we have led the way in developing tools to help individual institutions take on this important work and put into place practices to prevent funding hate. Through our [Values-Aligned Philanthropy initiative](#), the Council has assembled resources and information for our members to assist in formulating grantmaking policies that reflect their values while importantly establishing safeguards that can help prevent charitable dollars from going to organizations espousing hate or extremism. The Council and our members recognize that the public’s trust is fundamental to the



work we do. Our Values-Aligned Philanthropy work is one way we actively demonstrate our commitment to maintaining that trust.

The Council's commitment to rigorous standards is further reflected as the supporting organization for [Community Foundation National Standards](#). More than 400 community foundations are accredited under National Standards, and this accreditation represents a commitment to best practices that exceed federal and state law and prioritize accountability and integrity.

As the Council engages in this work, preventing the funding of hate and extremism is a collective responsibility we share with others in the philanthropic sector and government. We urge Members of Congress to support additional resources for the Internal Revenue Service (IRS) to provide appropriate oversight of the sector. Nonprofits engaging in inappropriate or illegal behavior damage the sector's integrity and destroy the public trust that we have spent decades cultivating. And, if a nonprofit organization acts illegally, the IRS must act quickly to ensure that bad actors are rooted out. The inability to swiftly identify and penalize bad actors hurts the public's confidence in the IRS and the sector.

Witnesses at the hearing were asked by members of the Committee how they could address the rise in antisemitism. Witnesses indicated that increased reporting and public disclosure were among the remedies. The Council supports disclosure that serves the long-standing partnership between philanthropy and the public—but mandatory public disclosure of certain information could endanger nonprofits, their donors, and the communities they serve. The IRS needs the resources necessary to do the important work we agree is needed to ensure fair, robust oversight that maintains integrity in the process and the sector.

The Council would urge the Committee to engage with philanthropy and the broader tax-exempt sector to have the fullest picture of its work and its impact in communities and congressional districts across the country. We urge the Committee to not take actions that will stifle the charitable giving environment, suppress an individual's freedom of expression, or shortchange the charitable organizations many members of this Committee and the public support and benefit from.

We must be a collective voice against hate. The Council looks forward to working with the Committee to foster an environment that encourages and expands charitable giving, stands up to hate, and allows philanthropy to flourish. Thank you for the opportunity to submit this statement for the record.

