Option 1: Framing emphasis on consequences of U.S. policy. *Findings written on assumption of null effect*

The LGBT+ policy landscape across the U.S. is in flux and contradictory. During the Obama Administration, “Don’t Ask, Don’t Tell” was overturned, the Defense of Marriage Act was ruled unconstitutional, and the U.S. Supreme Court legalized same-sex marriages. Indeed, shortly thereafter, *The Atlantic* ran an article under the title: “The Struggle for Gay Rights is Over” with the subheading “…sometimes the hardest thing to do is admitting that [you]’ve won” (Kirchick 2019). Compared to same-sex marriage bans enacted during the preceding Bush Administration, the momentary optimism seemed warranted – even if hyperbolic. Such achievements, however, now appear to represent a high-water mark. During the succeeding Trump Administration and thereafter, new forms of repression swept across the U.S.: bans on transgender youth participating in school sports and using restrooms that reflect their gender identity, limitations on gender affirming care, curtails to LGBT+ content in public schools, accusations of LGBT+ individuals being “groomers” resurfaced, and intimidations by armed right-wing militias against celebratory pride parades and drag queen story hours (xx; xx; xx; xx).

To date, researchers have primarily focused on the domestic consequences of these policy changes. Attention to how such policies affect local LGBT+ communities in the U.S., for better or worse, is reasonable considering these populations are in direct purview of the policy in question. But extant literature highlights that what happens in the U.S. travels – both through explicit LGBT+-related foreign policy but also by the normative standards that ripple outward by such reforms (xx; xx). Consequently, only examining domestic policy effects significantly narrows our understanding of their significance.

One understudied way LGBT+ policy changes within the U.S. may have global ramifications is by redirecting financial resources abroad. Indeed, during the progressive changes of the Obama Administration, several reports and academic studies brought attention to the perception that U.S.-based anti-LGBT+ organizations were “forum shopping,” or increasing investments in foreign locations believed to be more amenable to their cause (xx; xx; xx). The argument is that as LGBT+ rights gain traction, the U.S. is increasingly perceived as “lost” to anti-LGBT+ efforts – reflecting the sentiment of *The Atlantic.* Indeed, U.S.-based resources are seen as instrumental for the dramatic expansion in anti-LGBT+ efforts globally (Dreier 2018; xx). While the policy backlash of these anti-LGBT+ networks is well documented (Velasco *forthcoming*), there is little empirical evidence that U.S.-based anti-LGBT+ organizations are re-investing dollars internationally as a direct result of progressive policy changes within the U.S. Therefore, this study seeks to offer a much-needed contribution by assessing if progressive LGBT+ changes across U.S. states and federal government result in more money being spent internationally by U.S. anti-LGBT+ organizations.

We address our research question by pairing computational and causal research designs with a novel, underutilized source of data: nonprofit tax returns. In 2008, the Internal Revenue Service started requiring U.S. nonprofits with gross receipts of over $200,000 to disclose foreign expenditures on their annual tax forms. These forms, which contain a complete set of financial and administrative information like mission statements, are thus well-positioned to address our core research question. We implement the following three-part investigation after collecting these data from 2008 through 2020. First, we determine our relevant sample of “anti-LGBT+” nonprofits based on both a computational text analysis of their mission statements and network affiliations. Second, we then provide a descriptive understanding of how foreign expenditures have changed from 2008 through 2020. Third, we then leverage synthetic control methods and regression discontinuities to test whether changes in foreign expenditures can be causally attributable to state and federal legalizations of same-sex marriage – a policy with significant symbolic resonance that shaped perceptions of anti-LGBT+ efforts being “lost” in the U.S. (xx).

We find that anti-LGBT+ organizations collectively invest millions of dollars internationally each year. Between 2008 and 2020, the average spent per year was xx or xx per organization – alone an important descriptive data point. We find no support, however, that expenditures are increasing due to progressive reforms in the U.S. There does not appear to be a causal connection despite perceptions and activists arguing one exists. In fact, evidence suggests that foreign expenditures may be decreasing. While these findings do not detract from the reality that transnational anti-LGBT+ efforts are growing, they do force a reassessment as to the mechanisms that enable these outcomes. While the present study is focused on anti-LGBT+ organizations, we outline below the implications of this study for understandings of transnational processes, social movements, and public policy more broadly – especially the importance of introducing novel data and causal designs to established theories.

Option 2: Framing emphasis on transnational networks. *Findings written on assumption of null effect*

*“They have lost support in their home country. Now they are looking for countries where they can dump their ideologies,” Frank Mugisha.*

Does the advancement of LGBT+ rights in the U.S. inadvertently harm LGBT+ communities abroad? To Ugandan LGBT+ activist Frank Mugisha, the answer is yes. Many similarly argue that anti-LGBT+ actors redirected resources toward more amenable arenas internationally – a process known as “forum shopping” – after legal gains in the U.S. (xx; xx). Indeed, transnational anti-LGBT+ networks are increasingly successful in advancing anti-LGBT+ policies internationally (Velasco *forthcoming*) and U.S.-based organizations are seen as financial lynchpins within these networks that make such outcomes possible (xx; xx). However, current evidence supporting this causal pathway is relatively thin. Studies either rely on subjective interpretations, like the one given by Mr. Mugisha, or descriptive assessments of foreign expenditures by a few select organizations (xx; xx). Therefore, this study seeks to offer an important contribution by investigating if LGBT+ advancements in the U.S. directly cause U.S.-based anti-LGBT+ organizations to redirect financial resources internationally.

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There are two plausible alternatives. First, while transnational anti-LGBT+ networks are increasing, it is the *network structure* that enables outcomes rather than increased financial investments *per se*.

Or, second, anti-LGBT+ efforts are receiving increased financial resources from other sources. This could either be from actors based outside the U.S. (e.g., CitizenGo in Spain, Russian Orthodox Church) or other U.S.-based entities besides nonprofits (e.g., churches). Regarding the latter, the plausibility of churches being a conduit for foreign investments is significant. Some research already highlights the role of (para)churches in advancing anti-LGBT+ efforts (Dreier 2018). More important for the present case, though, is that churches are not required to disclose expenditures unlike other tax-exempt entities (e.g., nonprofits). Therefore, this creates a pathway for foreign expenditures to reach external audiences while evading public scrutiny. This is relevant because organizations in our sample undergo this transformation during our observation window. The Billy Graham Evangelistic Association, for example, spent $23.8 million abroad between 2008 and 2014 as a registered nonprofit. However, in 2014, it re-organized into a church stopped disclosing expenses to the U.S. government. Consequently, a significant source of funds was withdrawn from the sample just as marriage equality was being introduced. Therefore, while our analysis provides strong evidence that U.S. anti-LGBT+ nonprofits are not increasing investments following progressive change, counter to conventional wisdom, these findings shift scrutiny toward these other potential funding sources to understand the true effects of progressive policy change on the internationalization of social movements.