

Bill as Introduced

HCR 25 - AS INTRODUCED

2011 SESSION

11-0272
05/10

HOUSE CONCURRENT RESOLUTION 25

A RESOLUTION urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

SPONSORS: Rep. Bergevin, Hills 17; Rep. C. Soucy, Hills 17

COMMITTEE: State-Federal Relations and Veterans Affairs

ANALYSIS

This resolution urges Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

HCR 25 - AS INTRODUCED

11-0272
05/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eleven

A RESOLUTION urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

1 Whereas, the First Amendment of the Bill of Rights states Congress shall make no law
2 respecting an establishment of religion or prohibiting the free exercise thereof or abridging the
3 freedom of speech, or of the press, or the right of the people peaceably to assemble, and to petition
4 the Government for a redress of grievances; and

5 Whereas, in 1954, Senator Lyndon B. Johnson, facing intense opposition from nonprofit groups
6 in his bid for reelection, submitted an amendment to the Internal Revenue Code to ban all nonprofit
7 groups from engaging in election activity, and without hearings or public debate, this amendment
8 passed the Senate on a voice vote; and

9 Whereas, Senator Johnson's revision of the federal tax code was not targeted at churches and
10 houses of worship but as a result they were caught up in the ban; and

11 Whereas, since then certain factions in the United States have targeted churches and houses of
12 worship with hostile and egregious lawsuits depriving them of their first amendment right to
13 freedom of speech to participate in America's political life; and

14 Whereas, in response to such actions, Congressman Jones of North Carolina introduced the
15 Houses of Worship Political Speech Protection Act of 2001, H.R. 2357, which proposed amending the
16 Internal Revenue Code to permit a church to participate or intervene in a political campaign and
17 maintain its tax-exempt status as long as such participation was not a substantial part of its
18 activities; now, therefore, be it

19 Resolved by the House of Representatives, the Senate concurring:

20 That the New Hampshire state legislature urges Congress to introduce and pass legislation
21 similar to the Houses of Worship Political Speech Protection Act of 2001, H.R. 2357 to restore the
22 first amendment rights of houses of worship by allowing them to fully participate in political speech
23 in the United States of America; and

24 That copies of this resolution, signed by the speaker of the house of representatives and the
25 senate president, be sent by the house clerk to the Speaker of the House of Representatives, the
26 President of the Senate, and to each member of the New Hampshire congressional delegation.

Amendments

Rep. Bergevin, Hills. 17
February 14, 2011
2011-0312h
05/04



Amendment to HCR 25

not adopted

1 Amend the title of the bill by replacing it with the following:

2

3 A RESOLUTION urging Congress to amend the Internal Revenue Code to permit churches and
4 other houses of worship to engage in political speech.



2011-0312h

AMENDED ANALYSIS

This resolution urges Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political speech.

Speakers

Fill in **ONLY** if **SPEAKING** on Bill

Bill # HCR 25 Date 2-17-11

Committee State - Federal and Veterans

I support the bill _____

I oppose the bill X

I have written testimony _____

(Number of copies) _____

Time needed to speak: 2 minutes

Name Clair Ebel

Address 18 Low Ave
Concord

Phone 225-3080

Representing NACLU

Hearing Minutes

HOUSE COMMITTEE ON STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS

PUBLIC HEARING ON HCR 25

BILL TITLE: urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

DATE: February 17, 2011

LOB ROOM: 203 **Time Public Hearing Called to Order:** 12:24 p.m.

Time Adjourned: 12:39 p.m.

(please circle if present)

Committee Members: Reps. Baldasaro, Blankenbeker, Is. Christiansen, T. Smith, Sunningham, Kingsbury, Larsen, Lundgren, McCarthy, Notter, Tamburello, Vita, Rokas, Domingo, Hofemann, Theberge and Spainhower.

Bill Sponsors: Rep. Bergevin, Hills 17; Rep. C. Soucy, Hills 17

TESTIMONY

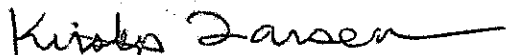
* Use asterisk if written testimony and/or amendments are submitted.

***Rep Bergevin:** Introduced bill. Referred to written testimony. Bill to correct I.R.S. code, turn back law to prior 1954. Violation of constitutional right of first amendment to prohibit establishments of religion to be involved in political campaigns. See written testimony for questions relating to separation of Church and State.

In response to committee questions, churches prevented from being involved in campaigns, not because they are churches but because of their non-profit status. Amendment 2011-0321h changes lines 3 and 4, title only, and not lines 24 through 26 which should be amended to include the US President, President of the US Senate, and Speaker of the US House or Representatives. This resolution related to issues that churches should be allowed freedom of speech from the pulpit related to political campaigns under the first amendment.

Rep Peter Schmidt, Strafford 4. Opposes resolution. Should not be able to advocate for a political cause and still maintain their tax exempt status, that is the issue. Language *as long as such participation was not a substantial part of its activities*, is a slippery slope.

Respectfully submitted,



Rep. Kirsten Larsen,
Clerk

HOUSE COMMITTEE ON STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS

PUBLIC HEARING ON HCR 25

BILL TITLE: urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

DATE: 2/17/11

LOB ROOM: 203 Time Public Hearing Called to Order: 12:24

Time Adjourned: 12:39

(please circle if present)

Committee Members: Reps. Baldasaro, Blankenbeker, L. Christiansen, T. Smith, Cunningham, Kingsbury, Larsen, Lundgren, McCarthy, Notter, Tamburello, Vita, Rokas, Domingo, Hofemann, Theberge and Spainhower.

Bill Sponsors: Rep. Bergevin, Hills 17; Rep. C. Soucy, Hills 17

TESTIMONY

HCR 25 (Rep Bergevin)

urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

*Rep Bergevin: Introduced bill. Referred to written testimony. Bill to correct I.R.S. code, turn back law to prior 1954. Violation of constitutional right of first amendment to prohibit establishments of religion to be involved in political campaigns. See written testimony for questions relating to separation of Church and State.

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Rep Peter Schmidt, Strafford 4. Opposes resolution. Should not be able to advocate for a political cause and still maintain their tax exempt status, that is the issue. Language *as long as such participation was not a substantial part of its activities*, is a slippery slope.

Testimony

Filed
Date Filed: 06/23/2006
Business ID: 559951
William M. Gardner
Secretary of State

FEE: \$50.00
Payable To:
State of New Hampshire

State of New Hampshire
Department of State
Corporation Division
Concord Tel. 603-271-3244

HELP LINE TDD ACCESS:
RELAY NH 1-800-735-2964

Location: State House Annex - 3rd floor
Mailing Address: Corporation Division, Department of State
107 North Main St., Concord, NH 03301-4989

APPLICATION FOR REGISTRATION OF TRADE NAME

(PLEASE TYPE OR PRINT CLEARLY)

1. BUSINESS NAME:

The Mount Washington Hotel

(Name cannot include "INC." or other corporate designation)

2. BUSINESS ADDRESS:

310 Mt. Washington Hotel Road

Bretton Wood, NH 03575

No. & Street (and P.O. Box, if any)

City / town

State

Zip

3. BRIEF DESCRIPTION OF KIND OF BUSINESS TO BE CARRIED ON:

Hotel

4. DATE BUSINESS ORGANIZED: June 19, 2006

5. APPLICANT'S NAME, ADDRESS & SIGNATURE. IF APPLICANT IS A CORPORATION OR OTHER ENTITY, LIST CORPORATION'S OR ENTITY'S NAME & TITLE OF PERSON SIGNING.

CNL INCOME BRETTON WOODS, LLC

By: Myron Thomas, Vice President*

TYPE OR PRINT NAME

Myron Thomas
Signature

450 S. Orange Avenue, 5th Floor

NO. STREET

Orlando, FL 32801

TOWN/CITY

STATE

ZIP

B. *of Corporate Finance and Treasury

TYPE OR PRINT NAME

Signature

NO. STREET

TOWN/CITY

STATE

ZIP

C.

TYPE OR PRINT NAME

Signature

NO. STREET

TOWN/CITY

STATE

ZIP

D.

TYPE OR PRINT NAME

Signature

NO. STREET

TOWN/CITY

STATE

ZIP

If a partnership registration (more than one applicant) and one or more of the partners is from out of state, please answer: The trade name above is is not organized under the laws of another state. Partnerships organized under the laws of another state have to register under the Foreign Partnership Law (forms available from the Secretary of State).

Form TN-1
RSA 349

State of New Hampshire
Form TN 1 - Application for Registration of Trade Name 1 Page(s)



T0617731066



State of New Hampshire 2010 ANNUAL REPORT

The following information shall be given as of January 1
preceeding the due date Pursuant to RSA 304-C:80.
REPORT DUE BY April 1, 2010
ANNUAL REPORTS RECEIVED AFTER THE DUE DATE
WILL BE ASSESSED A LATE FEE.

Filed
Date Filed: 03/22/2010
Business ID: 558841
William M. Gardner
Secretary of State

CNL INCOME BRETTON WOODS, LLC

ATTN: LEGAL COMPLIANCE DEPT., PO BOX 4920
ORLANDO, FL 32802

ADDRESS OF PRINCIPAL OFFICE:
ATTN: LEGAL COMPLIANCE DEPT., 450 S. ORANGE
ORLANDO, FL 32801

REGISTERED AGENT AND OFFICE:
C T CORPORATION SYSTEM
9 CAPITOL STREET
CONCORD, NH 03301

ENTITY TYPE: LLC
BUSINESS ID: 558841
STATE OF DOMICILE: DELAWARE

OWNER OF COMMERCIAL REAL ESTATE

If changing the mailing or principal office address, please check the appropriate box and fill in the necessary information.

The new mailing address _____
 The new principal office address _____

PO Box is acceptable.

MANAGERS		MEMBERS	
NAME AND BUSINESS ADDRESS (P.O. BOX ACCEPTABLE). <u>LIST AT LEAST ONE MANAGER BELOW OR MEMBER ON RIGHT</u>		NAME AND BUSINESS ADDRESS (P.O. BOX ACCEPTABLE). <u>MUST LIST AT LEAST ONE MEMBER BELOW IF NO MANAGERS</u>	
MANA.	Charles A. Muller	NAME	.....
STREET	450 S. Orange Avenue	STREET	.....
CITY/STATE/ZIP	Orlando Fl 32801	CITY/STATE/ZIP	.....
MANA.	Tammie Q. Quinlan	NAME	.....
STREET	450 S. Orange Avenue	STREET	.....
CITY/STATE/ZIP	Orlando Fl 32801	CITY/STATE/ZIP	.....
MANA.	Bernard J. Angelo	NAME	.....
STREET	68 South Service Road Suite 120	STREET	.....
CITY/STATE/ZIP	Melville Ny 11747	CITY/STATE/ZIP	.....
MANA.	Tony Wong	NAME	.....
STREET	68 South Service Road Suite 120	STREET	.....
CITY/STATE/ZIP	Melville Ny 11747	CITY/STATE/ZIP	.....
NAMES AND ADDRESSES OF ADDITIONAL MANAGERS/MEMBERS ARE ATTACHED			

To be signed by the manager, if no manager, must be signed by a member.
I, the undersigned, do hereby certify that the statements on this report are true to the best of my information, knowledge and belief.

Sign here: Joseph T Johnson

Please print name and title of signer: Joseph T Johnson / MANAGER
NAME TITLE

FEE DUE: \$100.00 E-MAIL ADDRESS (OPTIONAL): _____



055884120101005

WHEN THIS FORM IS ACCEPTED BY THE SECRETARY OF STATE, BY LAW IT WILL BECOME A
PUBLIC DOCUMENT AND ALL INFORMATION PROVIDED IS SUBJECT TO PUBLIC DISCLOSURE
REQUIRED INFORMATION MUST BE COMPLETE OR THE REGISTRATION REPORT WILL BE REJECTED

MAKE CHECK PAYABLE TO SECRETARY OF STATE
RETURN COMPLETED REPORT AND PAYMENT TO:
New Hampshire Department of State, Annual Reports, P.O. Box 9529, Manchester, NH 03108-9529

2010 ANNUAL REPORT

NAMES AND ADDRESSES OF ALL OTHER MANAGERS AND MEMBERS:

Manager

JOSEPH T JOHNSON

450 S. ORANGE AVENUE

ORLANDO, FL 32801

Filed
Date Filed: 06/02/2006
Business ID: 558841
William M. Gardner
Secretary of State

STATE OF NEW HAMPSHIRE

Fee for Form SRA: \$ 50.00
Filing fee: \$ 50.00
Total fees \$100.00
Use black print or type.
Leave 1" margins both sides.

Form No. FLLC 1
RSA 304-C:64 or
RSA 304-D:16

APPLICATION FOR REGISTRATION AS A
FOREIGN LIMITED LIABILITY COMPANY

TO THE SECRETARY OF STATE OF THE STATE OF NEW HAMPSHIRE

PURSUANT TO THE PROVISIONS OF THE NEW HAMPSHIRE LIMITED LIABILITY COMPANY
LAWS, THE UNDERSIGNED HEREBY APPLIES FOR REGISTRATION TO TRANSACT BUSINESS IN
NEW HAMPSHIRE, AND FOR THAT PURPOSE SUBMITS THE FOLLOWING STATEMENT:

FIRST: The name of the limited liability company is _____
CNL INCOME BRETTON WOODS, LLC

SECOND: The name which it proposes to register and do business in New
Hampshire is _____

THIRD: It is formed under the laws of Delaware

FOURTH: The date of its formation is 05/25/2006

FIFTH: The nature of the business or purposes to be conducted or
promoted in New Hampshire are _____
Owner of commercial real estate

SIXTH: The name of its registered agent in New Hampshire is _____
CT Corporation System and the complete address (including zip
code and post office box, if any) of its registered office in New Hampshire
is (agent's business address) _____
9 Capitol Street, Concord N.H. 03301

State of New Hampshire
Form FLLC 1 - Application for Foreign Registration FLLC 5 Page(s)



APPLICATION FOR REGISTRATION AS A
FOREIGN LIMITED LIABILITY COMPANY
CNL INCOME BRETTON WOODS, LLC

Form No. FLLC 1
(Cont.)

(limited liability company name)

SEVENTH: (Complete this statement only if a Professional Limited Liability Company.) All the members and managers and those of its officers as required by the laws of (enter the state of formation) _____ and by RSA 304-D:12 are licensed in one or more states, territories of the United States or the District of Columbia to render a professional service described in the statement of purpose of the professional limited liability company.

Dated May 31, _____ 2006

CNL INCOME BRETTON WOODS, LLC

(Exact name of limited liability company)

*



(Signature)

Manager
(Title)

Tammie A. Quinlan

(Type or print name of person signing)

Complete address of person signing:

450 S. Orange Ave., Orlando, FL 32801

* MUST BE SIGNED BY A MANAGER OF THE LIMITED LIABILITY COMPANY. IF NO MANAGER, IT MUST BE SIGNED BY A MEMBER. (If the limited liability company is in the hands of a receiver, executor, or other court appointed fiduciary, trustee, or other fiduciary, it must be signed by that fiduciary.)

Mail total fees of \$100.00, DATED AND SIGNED ORIGINAL, CERTIFICATE OF EXISTENCE OR DOCUMENT OF SIMILAR IMPORT ISSUED BY THE STATE OR COUNTRY OF FORMATION AND FORM SRA to: Corporation Division, Department of State, 107 North Main Street, Concord NH 03301-4989.

CNL Income Bretton Woods, LLC

<u>Manager</u>	<u>Address</u>
Raymon Byron Carlock, Jr.	450 S. Orange Ave., Orlando, FL 32801
Charles A. Muller	450 S. Orange Ave., Orlando, FL 32801
Tammie A. Quinlan	450 S. Orange Ave., Orlando, FL 32801
Bernard J. Angelo	445 Broad Hollow Road, Suite 239, Melville, NY 11747
Tony Wong	445 Broad Hollow Road, Suite 239, Melville, NY 11747

Delaware

PAGE 1

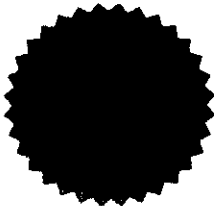
The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "CNL INCOME BRETTON WOODS, LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TWENTY-SIXTH DAY OF MAY, A.D. 2006.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE NOT BEEN ASSESSED TO DATE.

4165193 8300

060507020



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 4776465

DATE: 05-26-06

H06000146995 3

**Form SRA – Addendum to Business Organization and Registration Forms
Statement of Compliance with New Hampshire Securities Laws**

Part I – Business Identification and Contact Information

Business Name: CNL INCOME BRETTON WOODS, LLC

Business Address (include city, state, zip): 450 S. Orange Ave., Orlando, FL 32801

Telephone Number: (407) 650-1552 E-mail: lscarcelli@cnl.com

Contact Person: Linda Scarcelli

Contact Person Address (If Different): _____

Part II – Check ONE of the following items in Part II. If more than one item is checked, this form will be rejected. [PLEASE NOTE: Most small businesses registering in New Hampshire qualify for the exemption in Part II, Item 1 below. However, you must insure that your business meets all of the requirements spelled out in A), B) and C)]:

1. Ownership interests in this business are exempt from the registration requirements of the state of New Hampshire because the business meets **ALL** of the following three requirements:
 - A) This business has **10 or fewer owners**; and
 - B) Advertising **relating to the sale of ownership interests** has not been circulated; and
 - C) Sales of ownership interests – if any – will be **completed within 60 days** of the formation of this business.
2. This business will offer securities in New Hampshire under another exemption from registration or will notice file for federal covered securities. Enter the citation for the exemption or notice filing claimed - _____.
3. This business has registered or will register its securities for sale in New Hampshire. Enter the date the registration statement was or will be filed with the Bureau of Securities Regulation - _____.
4. This business was formed in a state other than New Hampshire and will not offer or sell securities in New Hampshire.

Part III – Check ONE of the following items in Part III:

1. This business **is not** a New Hampshire **corporation** or **limited partnership**. (*ALL LLC's should check this item.*)
2. This business **is** a New Hampshire **corporation** or **limited partnership** and the articles of incorporation or certificate of limited partnership states whether capital stock or interests will be sold or offered for sale.

Part IV – Certification of Accuracy

(NOTE: The information in Part IV must be certified by: 1) **all** of the incorporators of a corporation to be formed; or 2) **an** executive officer of an existing corporation; or 3) **all** of the general partners or intended general partners of a limited partnership; or 4) **one or more** authorized members or managers of a limited liability company; or 5) **one or more** authorized partners of a registered limited liability partnership or foreign registered limited liability partnership.)

I (We) certify that the information provided in this form is true and complete. (Original signatures **only**)

Name (print): Tammie A. Quinlan Signature: _____

Name (print): _____ Signature: _____

Name (print): _____ Signature: _____

Date: 5/31/2006

GENERAL INFORMATION AND CONTACTS

State of New Hampshire - Department of State - Corporation Division

Location: State House Annex – 3rd floor ; Mailing address: Corporation Division-Department of State
107 N Main Street; Concord, NH 03301-4989 Hours: in person 8:30 AM- 3:30 PM M-F by phone: 8:30-4 PM
General Information - (603) 271-3244 ; FAX :(603) 271-3247

www.sos.nh.gov/corporate/

New Hampshire Division of Economic Development (NH Dept of Resources and Economic Development) - www.nheconomy.com

172 Pembroke Road, PO Box 1856
Concord, NH 03301-6312

United States Small Business Administration (SBA)

New Hampshire District Office – Office Hours: 8 AM-4 PM M-F

J.C. Cleveland Federal Building

55 Pleasant Street – Suite 3101

Concord, NH 03301

Phone: (603) 225-1400

Fax: (603) 225-1409

WWW.SBA.gov/nh

SBA'S RESOURCE PARTNERS

SCORE: WWW.SCORE.ORG

SBDC: WWW.NHSBDC.ORG

WBC: WWW.WOMENBIZ.ORG

U.S. PATENT & TRADEMARK OFFICE: www.uspto.gov/web/offices/tac/doc/basic/

State of New Hampshire Department of Revenue Administration

109 Pleasant Street, PO Box 457, Concord, NH 03302-0457 ; Ph: 603- 271-2191 Fax: 603- 271-6121

COLLECTION DIVISION, PO Box 454, Concord, NH 03302-0454 -(603) 271-3701 Fax: (603) 271-1756

Function: Compliance and collection of delinquent state taxes; questions on Meals & Rentals Tax, Tobacco Tax and Real Estate Transfer Tax. www.nh.gov/revenue/

THE NEW HAMPSHIRE SMALL BUSINESS DEVELOPMENT CENTER

www.nhsbdc.org

MicroBusiness Resource Partners www.microcreditnh.org

BUZGate (Business Utility Zone Gateway) - is a free state-by-state gateway that connects individuals to the resources they require for starting, growing and succeeding in business.

www.BUZgate.org

Internal Revenue Service - U.S. Government - www.IRS.gov

Employer Identification Number (Federal EIN) 1-800-829- 4933

Rep. Chandler, Carr. 1
February 9, 2011
2011-0264h
01/05

Amendment to HCR 22

1 Amend the resolution by replacing the fifth paragraph after the title with the following:

2

3 Whereas, the company that owns the Mount Washington Hotel in Bretton Woods,
4 New Hampshire has sought to secure a federal trademark registration for the name Mount
5 Washington on the basis that the public at large and specifically the people of New Hampshire now
6 associate the name Mount Washington with the company's property at the base of Mount
7 Washington; now, therefore, be it

8

9 Amend the resolution by replacing all after the resolving clause with the following:

10

11 That the New Hampshire general court hereby opposes the right of any firm, corporation, or
12 person to exclusively own the name Mount Washington as a trademark in the hospitality and
13 tourism industry; and

14 That the New Hampshire general court hereby requests New Hampshire's congressional
15 delegation to actively oppose any effort to secure a federal trademark registration for the name
16 Mount Washington; and

17 That copies of this resolution be forwarded by the house clerk to the President of the Senate, the
18 Speaker of the United States House of Representatives, the President of the United States, and each
19 member of the New Hampshire congressional delegation.

6:30 PM

Amendment to HCR 22

- Page 2 -

2011-0264h

AMENDED ANALYSIS

This concurrent resolution urges the New Hampshire delegation to actively oppose any effort to secure a federal trademark registration for the name Mount Washington.

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

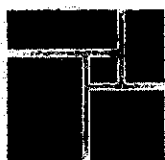
Senator Johnson's change to the I.R.S. Code in 1954 is a clear violation of the first amendment in regard to freedom of speech within private organizations ,that being houses of worship. The first amendment is a restriction on the powers of congress concerning religious speech. This is an outright censorship upon private houses of worship to speak freely on moral issues.

There maybe a problem with the title of the resolution and it may need an amendment for specific clarification as it was written by legislative services .The specific error would be the word campaigns ,it should be speech. The correct title for this resolution would be urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political speech



Politics and the Pulpit 2008

A Guide to the Internal Revenue
Code Restrictions on the
Political Activity of Religious
Organizations



THE PEW
FORUM
ON RELIGION
& PUBLIC LIFE

Politics and the Pulpit 2008

A Guide to the Internal Revenue Code Restrictions on the Political Activity of Religious Organizations

During every election cycle, many religious congregations find themselves wondering what role, if any, they can play in the political process. Can a minister, rabbi, imam or other member of the clergy endorse a candidate from the pulpit or speak on political issues of interest to voters? Is a church or other house of worship legally permitted to register voters or distribute voter guides? Answers to these and many other questions are contained here.

This guide sets out in plain English the rules governing political activity that apply to nonprofit organizations (including churches and other religious groups) that are exempt from taxation under section 501(c)(3) of the Internal Revenue Code. The 2008 edition of the guide updates versions published by the Pew Forum on Religion & Public Life in 2004 and 2002. The report was written by Deirdre Dessingue, Associate General Counsel of the United States Conference of Catholic Bishops. Ms. Dessingue is a leading expert on the taxation of religious organizations, and she has written a straightforward and practical guide to the law on these matters. The report also has been vetted by a number of other prominent legal experts in this field.

The current rules have been in place since 1954, when Congress amended the Internal Revenue Code to impose limits on the political activities of religious groups and certain other tax-exempt nonprofit organizations. In recent years, some have voiced strong opposition to these limits, especially as they are applied to religious groups, arguing that they amount to an unfair abridgement of free speech. Others, including some religious leaders, have vigorously defended the rules, asserting that they correctly prevent churches from getting too deeply involved in partisan politics.

The Forum takes no position in this or any other policy debate. The Forum commissioned this publication solely to better inform religious groups and others on the provisions and meaning of the law as it is currently written. The Forum's overall mission is to deliver timely, impartial information on issues at the intersection of religion and public affairs.

Politics and the Pulpit is published with the understanding that the Forum is not engaged in rendering legal, accounting or other professional advice. If legal advice or other professional assistance is required, the services of a qualified professional should be sought.

BACKGROUND

1. Where do the restrictions on religious organizations' participation in the political process come from?

The Internal Revenue Code prohibits intervention in political campaigns by organizations that are exempt from federal income tax under section 501(c)(3),¹ including religious organizations. The restrictions are one of the conditions of maintaining tax-exempt status. Although other restrictions – including state and local laws regulating various political activities as well as federal laws, such as the Federal Election Campaign Act – also may affect participation by religious organizations in the political process, the Internal Revenue Code prohibition is the primary focus of this publication.

2. Has this prohibition on political campaign intervention always been part of the Internal Revenue Code?

No. The prohibition on political campaign intervention did not become part of the Internal Revenue Code until 1954, when an amendment to section 501(c)(3) was introduced by then-Senator Lyndon B. Johnson during a Senate floor debate on the 1954 Internal Revenue Code. The prohibition was added to the Code without hearings, testimony or comment by any tax-exempt organizations. Although there is no legislative history to indicate definitively why Johnson sought enactment of the political campaign intervention prohibition, neither is there any evidence that the prohibition was targeted at political campaign intervention by religious organizations.²

3. Are religious organizations singled out by the political campaign intervention prohibition in the Internal Revenue Code?

No. All organizations that are recognized as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code are subject to the prohibition against political campaign intervention. Thus religious organizations are not treated more harshly than schools, hospitals, social services agencies, colleges and universities, scientific organizations, museums or other charitable organizations exempt under section 501(c)(3) of the Code. None of these organizations may intervene in political campaigns.

Note: Throughout this document, the term “churches” refers to churches, synagogues, temples, mosques and other religious congregations. The term “religious organizations” has a broader meaning, including both churches and other types of religious organizations that are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

4. Doesn't the First Amendment to the U.S. Constitution protect the right of religious organizations to engage in political activity?

The First Amendment provides that "Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof ..." Although the Internal Revenue Code prohibition against political campaign intervention may burden the exercise of religion to the extent that a religious organization must choose between the receipt of the benefits of tax exemption and intervention in a political campaign, not every burden on religious exercise is constitutionally prohibited. To date, courts have been unsympathetic to First Amendment challenges to the political campaign intervention prohibition. Most recently, the Court of Appeals for the D.C. Circuit upheld the constitutionality of the political campaign intervention prohibition as applied to a church, concluding that the prohibition did not violate either the Establishment Clause or the Free Exercise Clause of the First Amendment.³ (See Sidebar, page 5.)

IRS RESTRICTIONS ON POLITICAL INTERVENTION AND LOBBYING

5. What political activities are prohibited under the Internal Revenue Code?

Religious organizations, as well as all other organizations exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, are prohibited from participating or intervening, directly or indirectly, in a political campaign on behalf of or in opposition to any candidate for elective public office.⁴ This prohibition encompasses a wide array of activities. It precludes direct political campaign intervention, including the making of statements, whether oral, written or in an electronic medium; supporting or opposing any candidate, political party or political action committee ("PAC"); creating a PAC;⁵ rating candidates;⁶ and providing or soliciting financial support (including loans⁷ or loan guarantees) or in-kind support for any candidate, political party or PAC. It also precludes indirect political campaign intervention of a sort that reflects bias for or against any candidate, political party or PAC, such as distributing biased voter education materials or conducting a biased candidate forum or voter registration drive.

6. Must religious organizations restrict their discussion of issues during election campaign periods?

No. The political campaign intervention prohibition does not restrict discussions of issues that are not linked to support for or opposition to candidates. Religious organizations need not restrict or

BRANCH MINISTRIES v. ROSSOTTI CASE

Four days before the 1992 presidential election, the Church at Pierce Creek ("Church") in Binghamton, N.Y., placed a full-page advertisement in *USA Today* and *The Washington Times*. The ad began with the heading: "Christians Beware: Do not put the economy ahead of the Ten Commandments." The ad cited biblical passages, and stated that Gov. Bill Clinton supported abortion on demand, homosexuality and the distribution of condoms to teenagers in public schools. The ad concluded with the question: "How then can we vote for Bill Clinton?" At the bottom of the ad, in fine print, the following notice appeared: "This advertisement was co-sponsored by The Church at Pierce Creek, Daniel J. Little, Senior Pastor, and by churches and concerned Christians nationwide. Tax-deductible donations for this advertisement gladly accepted. Make donations to: The Church at Pierce Creek."

Following the special church audit procedures, the IRS revoked the Church's section 501(c)(3) tax exemption on the grounds that it violated the political campaign intervention prohibition. The Church challenged the IRS in court, claiming that revocation of its tax-exempt status violated section 501(c)(3), both the Free Speech and Free Exercise clauses of the First Amendment, and the Religious Freedom Restoration Act. The Church also claimed that it had been singled out for prosecution on account of its political views. The district court dismissed the case, concluding that the IRS had authority under the Internal Revenue Code to revoke the Church's tax-exempt status, and that revocation of the Church's tax-exempt status did not violate the Religious Freedom Restoration Act or the Free Speech or Free Exercise clauses of the First Amendment. The court also concluded that in revoking the Church's tax-exempt status the IRS had not engaged in selective prosecution or viewpoint discrimination.

The Church appealed the decision of the district court. The U.S. Court of Appeals for the D.C. Circuit affirmed the district court's decision on every count. Among other things, the court of appeals noted that the Church had an alternative means of engaging in political activity because the Church could establish a related, separately incorporated organization under section 501(c)(4)* of the Code, and that organization could express opinions about candidates and even establish a PAC through which political contributions might be made. Of course, no tax-deductible Church funds could be used to support the political activities of the section 501(c)(4) organization or its PAC.

* Section 501(c)(4) organizations are exempt from taxation but contributions to them are not deductible.

alter their discussion of issues during election campaign periods. The fact that candidates may align themselves on one side or another of an issue does not restrict the ability of religious organizations to engage in discussions of that issue.⁸ That said, a religious organization may nonetheless violate the political campaign intervention prohibition if it communicates preferences for or against particular candidates as part of its issue discussions.

7 When would an issue discussion violate the political campaign intervention prohibition?

The IRS has advised that for an issue discussion to violate the political campaign intervention prohibition, it must contain some reasonably overt indication of support for or opposition to a particular candidate.⁹ A communication is particularly at risk of violating the political campaign intervention prohibition if it makes reference to candidates or voting in a specific upcoming election. The IRS has identified the following factors as relevant when determining whether an advocacy communication constitutes political campaign intervention: (a) whether the communication identifies one or more candidates for a public office; (b) whether the communication expresses approval or disapproval of one or more candidates' positions and/or actions; (c) whether the communication is delivered close in time to an election; (d) whether the statement makes reference to voting or an election; (e) whether the issue addressed in the communication has been raised as an issue distinguishing candidates for a given office; (f) whether the communication is part of an ongoing series of communications on the same issue that are independent of the timing of any election; and (g) whether the timing of the communication and identification of the candidate are related to a non-electoral event, such as a scheduled vote on specific legislation by an officeholder who also happens to be a candidate for public office.¹⁰

8 Are religious organizations permitted to engage in lobbying activities?

Yes. The political campaign intervention prohibition does not extend to the lobbying activities of religious organizations. The lobbying activities of all 501(c)(3) organizations are limited under the Internal Revenue Code. A religious organization would jeopardize its tax-exempt status only if its lobbying activities (as measured by time, effort, expenditures and other relevant factors) constitute more than an "insubstantial" part of its total activities during a particular year.¹¹ Lobbying includes both direct lobbying (directly contacting legislators, whether federal, state or local) and grassroots lobbying (asking members of the public to contact legislators or to support or oppose particular legislation.)¹² Neither the Code nor the IRS regulations define what "insubstantial" means in terms of any specific percentage, although a few older court cases suggest that insubstantial lobbying would be something between 5 and 15 percent of the organization's total activities.¹³ Churches and

certain affiliated religious organizations are ineligible to take advantage of the lobbying election that is available under section 501(h) of the Code.¹⁴ Section 501(h) provides that other section 501(c)(3) organizations may opt into a system of fixed permissible lobbying expenditures in lieu of the general insubstantial lobbying limitation described above. The amount of permissible lobbying expenditures is linked to the amount of an organization's expenditures for exempt purposes. Larger organizations are able to make higher lobbying expenditures, subject to an overall \$1 million limit.

9. Are religious organizations permitted to participate in referenda, constitutional amendments and similar ballot initiatives?

Yes. Referenda, constitutional amendments and similar ballot initiatives are classified as lobbying activities for purposes of the Internal Revenue Code.¹⁵ As such, they are subject to the insubstantial lobbying limitation, not the political campaign intervention prohibition.

10. What are the consequences if a religious organization engages in excessive lobbying?

If a religious organization's lobbying activities constitute more than an insubstantial part of its total activities, the organization's section 501(c)(3) tax-exempt status may be revoked, which means that its income for the year would become subject to income tax.¹⁶

11. Does the political campaign intervention prohibition apply to the political activities of clergy and other religious leaders?

The Internal Revenue Code prohibition against political campaign intervention applies to religious organizations as tax-exempt organizations and to the actions of clergy or other religious leaders acting as representatives of their religious organizations. The prohibition does not apply to the political activities of clergy or other religious leaders undertaken in their individual capacities.¹⁷ Thus, clergy or other religious leaders, in their individual capacities and outside the context of any religious organization-sponsored function or publication, may endorse or oppose candidates and otherwise participate in election campaigns. When engaging in personal political activity, however, clergy and religious leaders should take steps to ensure that their actions are not imputed to their religious organizations.¹⁸

12. When are the political activities of clergy or other religious leaders attributed to their religious organizations?

The political activities of clergy or other religious leaders are attributed to their religious organizations when they are undertaken during worship services or other organization-sponsored functions, or in official organization publications.¹⁹ Political activity also will be attributed to the religious organization if a member of the clergy or other religious leader indicates that he or she is acting on behalf of his or her religious organization or if the organization's funds, facilities or other assets are used to support the political activity.

13. Who is considered a candidate?

A candidate is an individual who offers himself or herself, or is proposed by others, as a contestant for an elective public office, whether federal, state or local.²⁰ The point at which an individual becomes a candidate must be determined on the basis of all the relevant facts and circumstances. An individual who has formally announced his or her intention to seek election is obviously a candidate, but an individual may be considered a candidate even before any formal announcement of candidacy is made, if actions are taken by the individual or by others to further the goal of candidacy.²¹ Merely being a prominent political figure does not, by itself, make one a candidate.²²

14. What rules apply with respect to candidates for non-elective office?

Section 501(c)(3) does not prohibit political campaign intervention with respect to candidates for appointive political office.²³ If, however, an appointment (e.g., Supreme Court justice) is made by or must be confirmed by a legislative body, activity in support for or in opposition to the appointment would be classified as lobbying, which is subject to the insubstantial lobbying limitation.²⁴

15. May candidates appear in pulpits during worship services?

It depends. All relevant facts and circumstances must be evaluated to determine whether a candidate's appearance in a pulpit during worship services (or at other activities sponsored by a religious organization) violates the political campaign intervention prohibition.²⁵ If the clergy member endorses the candidate or takes up a collection for the candidate's benefit, if the clergy member invites only one candidate for a particular office to address the congregation or if there

are other demonstrations of approval for the candidate or his campaign for office, the religious organization will violate the political campaign intervention prohibition. If, on the other hand, all candidates for a particular office are given equal opportunity to address the congregation, no collections are taken for any candidate and there are no demonstrations of approval or disapproval of any candidate, the religious organization will not violate the political campaign intervention prohibition.²⁶ For example, the IRS has indicated that it is permissible for a church to invite all candidates for a particular office to address its congregation, one each on successive Sundays, as part of its regular worship services, provided that each candidate is given an equal opportunity to address and field questions on a wide variety of questions from the congregation, and the introduction of each candidate includes no editorial comment or indication of approval or disapproval.²⁷

16. What if the candidate appears in a noncandidate capacity?

It is not uncommon for candidates who are public figures (including incumbent office holders, sports figures, celebrities, etc.) or who possess particular expertise independent of their candidacies to appear at events sponsored by religious organizations (e.g., groundbreaking, commemorative celebrations, annual conventions or other meetings). Provided that the candidate has not been invited to showcase his or her candidacy, such appearances generally do not violate the political campaign intervention prohibition.²⁸ When a candidate is invited to appear not as a candidate but in his or her individual capacity, it is not necessary to provide equal access to competing candidates. However, in advertising the event and in introducing the candidate, no mention should be made of his or her candidacy or the impending election. The candidate must speak as an individual and not as a candidate. No campaigning or fundraising may take place in connection with the event, and a nonpartisan atmosphere should be maintained.²⁹ A candidate who is a public figure may attend worship services and be acknowledged by the clergy member on the same basis as any other visiting dignitary, without mention of his or her campaign or candidacy.³⁰

17. What if the candidate is a member of the clergy?

The same rules would apply. If the candidate/clergy member participates in a worship service in his or her capacity as a candidate, competing candidates must be given equal opportunity to address the congregation, no collections may be taken for the candidate and no other demonstrations of approval or disapproval for any candidate may take place. If the candidate/clergy member appears at a worship service in his or her capacity as a clergy member, it is not necessary to provide equal access to competing candidates for the particular office. In advertising the event and in introducing the clergy member, no mention should be made of his or her candidacy or the impending

election. No campaigning or fundraising should take place in connection with the clergy member's appearance.

VOTER EDUCATION AND OUTREACH

18. May religious organizations become involved in voter education?

Yes. Religious organizations may educate voters about the issues and about candidates' positions on the issues. However, voter education activities must be free from bias for or against any candidate or political party.³¹

19. May religious organizations publish or distribute voter guides?

Yes. Religious organizations may publish or distribute unbiased voter guides for the purpose of educating voters.³² The term "voter guide" refers generally to a compilation of candidates' positions based upon candidates' responses to questions posed or to a neutral compilation of candidates' positions on the issues. In order to ensure that they are unbiased, voter guides should: include all candidates for a particular office; cover a broad range of issues of interest to voters that would be faced by candidates for the particular office sought; evidence no bias in the selection of questions posed or issues presented; present all candidates' responses; and contain no editorial comment or other indications of approval or disapproval of any candidates or their positions.³³

20. Why must a broad range of issues be covered in voter education materials?

The range of issues that must be covered in voter education materials depends on the nature of the office sought by the candidate.³⁴ For example, it is not necessary to pose questions on foreign policy to a candidate for the local school board.³⁵ Voter education should cover a wide range of issues that would be faced by a candidate for a particular office. Presenting only a narrow range of issues clustered around a particular topic runs the risk of exhibiting bias for or against particular candidates by implicitly inviting readers to compare candidates' positions on the narrow range of issues or to evaluate candidates based on the religious organization's position on these issues. All relevant facts and circumstances will be considered in determining whether voter education materials violate the political campaign intervention prohibition.³⁶

21. May religious organizations publish or distribute legislators' voting records?

Yes. Religious organizations may, under certain circumstances, publish legislators' voting records for the purpose of educating voters.³⁷ For example, a compilation of the voting records of all members of Congress on a wide range of issues that is made available to the public during a campaign period would not violate the political campaign intervention prohibition, provided that it contains no editorial comment or other indications of approval or disapproval of any member's voting record.³⁸ Factors that will be considered in determining whether a voting record distributed by a religious organization violates the political campaign intervention prohibition are: whether legislators are identified as candidates for re-election; whether legislators' voting positions are compared with the positions of other candidates or of the religious organization; the timing, manner and circumstances in which the voting record is distributed; and the breadth or narrowness of the issues presented in the voting record.³⁹

22. May religious organizations distribute voter education materials prepared by a candidate, political party or PAC?

No. Voter education materials prepared by candidates, political parties or PACs are inherently biased, since they have been prepared to present certain candidates in a more favorable light and thus enhance their chances for election.⁴⁰ Religious organizations that distribute such materials would violate the political campaign intervention prohibition.

23. May religious organizations sponsor candidate forums?

Yes. Religious organizations may sponsor unbiased candidate forums or debates for the purpose of educating voters.⁴¹ In order to ensure that a candidate forum is unbiased, a religious organization should not indicate its views on the issues being discussed, comment on candidate responses or otherwise indicate approval or disapproval of any candidate, party or position, or ask candidates to endorse the organization's positions, agendas or platforms. All legally qualified candidates should be invited to participate. Questions should be presented by an independent, nonpartisan panel and should cover a broad range of issues of interest to the public that the candidate would face if elected. Each candidate should be given an equal opportunity to present his or her views on the issues discussed.⁴²

During a primary election, a religious organization may sponsor a candidate forum or debate that is limited to legally qualified candidates seeking the nomination of a particular political party.⁴³ On occasion, the number of legally qualified candidates for a particular office is so large that it

is impractical for a religious organization to conduct a forum or debate to which all candidates are invited. In such circumstances, the organization may adopt reasonable, objective criteria for determining which candidates to invite and should apply the criteria consistently and non-arbitrarily to all candidates.⁴⁴ For example, an organization that conducted a candidate forum and invited the two major party candidates as well as up to four candidates who had reached a 15 percent share of popular support according to a credible, independent poll would not violate the political campaign intervention prohibition.⁴⁵

24. May religious organizations conduct voter registration and get-out-the-vote drives?

Yes. Religious organizations may conduct voter registration and get-out-the-vote drives, provided that they are not biased for or against any candidate, political party or voting position.⁴⁶ Voter registration and get-out-the-vote drives should not be conducted in cooperation with any political party and should not target members of a particular party. Communications about voter registration or get-out-the-vote drives should be limited to urging people to vote or register to vote, along with listing the hours and places for registering or voting. They should either mention no candidates or all candidates, without favoring one candidate over any other. Communications should not mention any political party except to identify the party affiliation of candidates named.⁴⁷

RELIGIOUS ORGANIZATION FACILITIES AND PUBLICATIONS

25. May the facilities of religious organizations be used for civic or political events?

Religious organizations may permit the use of auditoriums and gymnasium facilities to serve as polling places on Election Day without violating the political campaign intervention prohibition. A religious organization may also rent its facilities to candidates or political parties provided that the facilities are not made available for free or at a reduced charge, are made available to candidates on the same basis as they are to other users and are made available to all candidates on an equal basis. Moreover, the religious organization renting out its facility cannot advertise, promote or provide other services in connection with the political event.⁴⁸ Income from the rental of the facilities generally will not be subject to unrelated business income tax, provided no ancillary services (e.g., supplying catering services for the event) are provided in connection with the facility rental.⁴⁹

26. Do special rules apply to websites belonging to religious organizations?

No. The same rules governing political activity generally apply to materials posted on websites sponsored by religious organizations.⁵⁰ An activity that violates the political campaign intervention prohibition in another medium will also violate the political campaign intervention prohibition if conducted through a website sponsored by a religious organization. If a religious organization establishes a link on its website, it is responsible for the consequences of establishing and maintaining that link, even if it has no control over the content of the linked site. To lessen the risks of violating the political campaign intervention prohibition, religious organizations should periodically monitor linked content.⁵¹

27. Do links to candidate-related materials constitute political campaign intervention?

Not necessarily. The IRS will evaluate all facts and circumstances with respect to candidate-related links to determine whether political campaign intervention has occurred, including the context for the link on the religious organization's website; the exempt purpose, if any, served by offering the link; whether all candidates are represented; and the directness of the link between the religious organization's website and the webpage containing materials favoring or opposing candidates.⁵²

28. May religious organizations sell paid political advertising in their publications?

Under certain circumstances, religious organizations may sell paid political advertising without violating the political campaign intervention prohibition. The political advertising must be accepted on the same basis as other, non-political advertising, must be identified as paid political advertising and must be available on an equal basis to all candidates. Further, the religious organization must expressly state that it does not endorse the candidates whose ads appear. Additional factors, such as the manner in which the religious organization solicits political ads and the manner in which political ads are presented, will also be considered. For example, a religious organization that actively solicited ads from one candidate but merely accepted ads from other candidates would not be considered to have made the ads available on an equal basis.⁵³ Once a religious organization accepts paid political advertising, it may not selectively decline ads from candidates whose views do not agree with those of the organization. Other factors to be considered in determining whether the provision of paid political advertising constitutes political campaign intervention include whether advertising is available only to candidates and not to the general public; whether the fees charged to candidates for advertising are the customary and usual fees; and whether the advertising activity is an ongoing

activity.⁵⁴ Religious organizations may not accept free or reduced-rate political ads, as this would constitute an in-kind contribution to the candidate. Religious organizations are subject to unrelated business income tax on the income from their paid political advertising.⁵⁵

29. May a religious organization sell or rent its mailing list to a candidate, political party or PAC?

A religious organization may sell or rent its mailing list without violating the political campaign intervention prohibition, provided it sells or rents the list to the candidate, political party or PAC on the same basis on which it rents the list to others, and the list is available to all other candidates on the same basis.⁵⁶ A religious organization may not provide its mailing list to a candidate, political party or PAC without charge, at a reduced charge or on a selective or preferential basis, as this would constitute an in-kind contribution. Other factors to be considered in determining whether the selling or renting of mailing lists constitutes political campaign intervention include whether mailing lists are available only to candidates and not to the general public; whether the fees charged to candidates for mailing lists are the customary and usual fees; and whether the mailing list activity is an ongoing activity.⁵⁷ Sale or rental of mailing lists to candidates, political parties or PACs may subject the religious organization to unrelated business income tax liability if the transaction is not structured as a licensing arrangement.⁵⁸

ENFORCEMENT

30. What are the penalties if a religious organization violates the political campaign intervention prohibition?

Unlike lobbying by a religious organization, which is limited but not prohibited, political campaign intervention by a religious organization is strictly prohibited.⁵⁹ Thus, the organization's 501(c)(3) tax exemption may be revoked if it engages in any prohibited activity. This means that the organization's income for the year would become subject to income tax. An excise tax on political expenditures may also be imposed on the religious organization as well as on the clergy member or other leader who authorized the political expenditures.⁶⁰ Depending on the circumstances, the excise tax may be imposed in addition to revocation of tax exemption or instead of revocation of tax exemption.⁶¹ Generally, if the political expenditure is unintentional, the amount is small and the religious organization institutes operational changes to prevent future political expenditures, the IRS will not seek revocation of tax-exempt status.⁶²

31. Does the IRS target churches for enforcement of the political campaign intervention prohibition?

No. There are special audit procedures that the IRS must follow before commencing any inquiry about potential violation by a church of the political campaign intervention prohibition.⁶³ The IRS may begin a church tax inquiry only if the Director, Exempt Organizations, Examinations, reasonably believes, based on facts and circumstances recorded in writing, that the church may not be qualified for section 501(c)(3) tax exemption, including potential violations of the political campaign intervention prohibition. Once an inquiry is begun, the IRS must follow special procedures set forth in the Internal Revenue Code in its further dealings with the church.⁶⁴ Thus, the IRS does not have unfettered discretion to investigate activities by churches, including violations of the political campaign intervention prohibition, and must obtain high-level authorization before doing so. Generally, IRS inquiries about potential violations by churches of the political campaign intervention prohibition are initiated based upon facts reported by the media or complaints submitted by third parties.

IRS ISSUES GUIDANCE FOR 2008 ELECTION

In anticipation of the 2008 election season, the IRS issued formal guidance to assist organizations exempt from tax under section 501(c)(3) of the Internal Revenue Code in understanding the prohibition against political campaign intervention. This guidance includes 21 examples, each involving a single type of activity and designed to illustrate how facts and circumstances are applied in determining whether a tax-exempt organization has engaged in prohibited political campaign intervention. The IRS cautions that combining more than one type of activity may result in an interaction among such activities that could alter the determination of whether political campaign intervention has occurred. Rev. Rul. 2007-41, 2007-25 I.R.B. 1421 (June 18, 2007).

The IRS website contains a number of helpful resources relating to the prohibition against political campaign intervention for section 501(c)(3) tax-exempt organizations. These include reports on IRS Political Activity Compliance Initiatives for 2004 and 2006, the script of a 2006 IRS phone forum on political campaign intervention, the history of the political campaign intervention prohibition and relevant articles from annual Exempt Organizations Continuing Professional Education Texts. See: Charities, Churches, and Educational Organizations – Political Campaign Intervention, www.irs.gov/charities/charitable/article/0,,id=155030,00.html.

EXAMPLES OF IMPERMISSIBLE POLITICAL INTERVENTION

Minister B is the minister of Church K, [a section 501(c)(3) organization]. Church K publishes a monthly church newsletter that is distributed to all church members. In each issue, Minister B has a column titled "My Views." The month before the election, Minister B states in the "My Views" column, "It is my personal opinion that Candidate U should be re-elected." For that one issue, Minister B pays from his personal funds the portion of the cost of the newsletter attributable to the "My Views" column. Even though he paid part of the cost of the newsletter, the newsletter is an official publication of the church. Since the endorsement appeared in an official publication of Church K, it constitutes campaign intervention attributed to Church K. [Pub. 1828, at 7 (Example 2)]

Minister D is the minister of Church M, [a section 501(c)(3) organization]. During regular services of Church M shortly before the election, Minister D preaches on a number of issues, including the importance of voting in the upcoming election, and concludes by stating, "It is important that you all do your duty in the election and vote for Candidate W." Since Minister D's remarks indicating support for Candidate W were made during an official church service, they constitute political campaign intervention attributable to Church M. [Pub. 1828, at 8 (Example 4)]

Minister F is the minister of Church O, a section 501(c)(3) organization. The Sunday before the November election, Minister F invites Senate Candidate X to preach to her congregation during worship services. During his remarks, Candidate X states, "I am asking not only for your votes, but for your enthusiasm and dedication, for your willingness to go the extra mile to get a very large turnout on Tuesday." Minister F invites no other candidate to address her congregation during the senatorial campaign. Because these activities take place during official church services, they are attributed to Church O. By selectively providing church facilities to allow Candidate X to speak in support of his campaign, Church O's actions constitute impermissible political campaign intervention. [Rev. Rul. 2007-41, at 1423 (Situation 9)]

Church P, a section 501(c)(3) organization, maintains a website that includes such information as biographies of its minister, times of services, details of community outreach programs and activities of members of its congregation. B, a member of the congregation of Church P, is running for a seat on the town council. Shortly before the election, Church P posts the following message on its website, "Lend your support to B, your fellow parishioner, in Tuesday's election for town council." Church P has impermissibly intervened in a political campaign on behalf of B. [Rev. Rul. 2007-41, at 1426 (Situation 21)]

EXAMPLES OF PERMISSIBLE POLITICAL ACTIVITY

Minister A is the minister of Church J, [a section 501(c)(3) organization], and is well-known in the community. With their permission, Candidate T publishes a full-page ad in the local newspaper listing five prominent ministers who have personally endorsed Candidate T, including Minister A. Minister A is identified in the ad as the minister of Church J. The ad states, "Titles and affiliations of each individual are provided for identification purposes only." The ad is paid for by Candidate T's campaign committee. Since the ad was not paid for by Church J, and the endorsement is made by Minister A in a personal capacity, the ad does not constitute campaign intervention by Church J. [Pub. 1828, at 7 (Example 1)]

Minister C is the minister of Church L, [a section 501(c)(3) organization], and is well-known in the community. Three weeks before the election he attends a press conference at Candidate V's campaign headquarters and states that Candidate V should be re-elected. Minister C does not say he is speaking on behalf of his church. His endorsement is reported on the front page of the local newspaper and he is identified in the article as the minister of Church L. Since Minister C did not make the endorsement at an official church function, in an official church publication or otherwise use the church's assets, and did not state that he was speaking as a representative of Church L, his actions do not constitute campaign intervention attributable to Church L. [Rev. Rul. 2007-41, at 1422 (Situation 5)]

ENDNOTES

¹ To qualify for 501(c)(3) tax-exempt status under the Internal Revenue Code, an organization must meet the following requirements:

- The organization must be organized and operated exclusively for religious, educational, scientific or other charitable purposes;
- Net earnings may not inure to the benefit of any private individual or shareholder;
- No substantial part of the organization's activities may involve attempts to influence legislation;
- The organization may not intervene in political campaigns; and
- The organization's purposes or activities may not be illegal or violate fundamental public policy.

IRS Publication 1828, *Tax Guide for Churches and Religious Organizations* 3 (Rev. September 2006) [hereinafter "Pub. 1828"]. The IRS has noted that "[c]hurches that meet [these requirements] are automatically considered exempt and are not required to apply for and obtain recognition of tax-exempt status from the IRS." *Id.* On the other hand, "[u]nlike churches, religious organizations that wish to be tax-exempt generally must apply to the IRS for tax-exempt status unless their gross receipts do not normally exceed \$5,000 annually." *Id.* at 3.

² Hypotheses about the origins of the political activity prohibition abound. See, e.g., Judith Kindell & John Reilly, *Election Year Issues*, FY 2002 IRS Exempt Organizations Technical Instruction Program 448-451 (August 2001) [hereinafter "*Election Year Issues*"]; Deirdre Halloran & Kevin Kearney, *Federal Tax Code Restrictions on Church Political Activity*, 38 *Cath. Law* 105, 106-108 (1998), which suggests that the prohibition represented LBJ's response to support provided by certain tax-exempt organizations to Dudley Dougherty, LBJ's challenger in the 1954 primary election. The most comprehensive article on the history of the 1954 amendment is probably Patrick L. O'Daniel's *More Honored in the Breach: A Historical Perspective of the Permeable IRS Prohibition on Campaigning by Churches*, 42 *B.C.L.Rev.* 733 (2001).

³ *Branch Ministries v. Rossotti* [hereinafter "*Branch Ministries*"], 211 F.3d 137 (D.C. Cir. 2000).

⁴ Treas. Reg. § 1.501(c)(3)-1(c)(3)(iii); Rev. Rul. 2007-41, 2007-25 I.R.B. 1421 (June 18, 2007).

⁵ Treas. Reg. § 1.527-6(g); *Election Year Issues* at 365, 473-474. Although a religious organization may not itself create a PAC, it may create a related, separately incorporated section 501(c)(4) organization that may establish a PAC. See *Branch Ministries* at 143; *Election Year Issues* at 477-478.

⁶ See Rev. Rul. 67-71 C.B. 125 [rating candidates for school board]. Even nonpartisan rating of candidates as "approved," "not approved" or "approved as highly qualified" on the basis of experience, professional ability and character constitutes prohibited political activity, even though in certain cases all candidates were rated as "qualified." See G.C.M. 39441 (Sept. 27, 1985); *Association of the Bar of the City of New York v. Commissioner*, 858 F.2d 876 (2d Cir. 1988), cert. denied, 490 U.S. 1030 (1989).

⁷ See L.A.M. 9812001 (Aug. 21, 1996), where the IRS concluded that a loan to a political organization constituted a political contribution even though market rate interest was charged and the loan was repaid; *Election Year Issues* at 384.

⁸ *Election Year Issues* at 344-346.

⁹ *Id.*

¹⁰ Rev. Rul. 2007-41 at 1424.

¹¹ Pub. 1828 at 5-6.

¹² Treas. Reg. § 1.501(c)(3)-1(c)(3)(ii).

¹³ See *Haswell v. U.S.*, 500 F.2d 1133 (Ct. Cl. 1974) (16-20 percent of budget spent on lobbying was too much); *Murray Seasongood v. Comm'r*, 227 F.2d 907 (6th Cir. 1955) (less than 5 percent of time and effort spent on lobbying was within acceptable limits).

¹⁴ I.R.C. §§ 501(b)(5); 4911(f)(2). Churches and certain affiliated religious organizations requested that they be made ineligible for the section 501(h) lobbying election.

¹⁵ Treas. Reg. § 1.501(c)(3)-1(c)(3)(ii).

¹⁶ Pub. 1828 at 6. Under section 4912(c)(2)(B) of the Code, the 5 percent excise tax imposed on the excess lobbying expenditures of section 501(c)(3) organizations does not apply to churches and certain affiliated religious organizations.

¹⁷ Rev. Rul. 2007-41 at 1422; Pub. 1828 at 7; *Election Year Issues* at 363.

¹⁸ Rev. Rul. 2007-41 at 1422; Pub. 1828 at 7; *Election Year Issues* at 364.

¹⁹ *Id.*

²⁰ Treas. Reg. § 1.501(c)(3)-1(c)(3)(iii); Rev. Rul. 2007-41 at 1421.

²¹ *Election Year Issues* at 342; T.A.M. 9130008 (April 16, 1991).

²² *Election Year Issues* at 342.

²³ *Election Year Issues* at 339; Notice 88-76, 1988-2 C.B. 392. Under certain circumstances, religious organizations may incur tax liability under section 527 of the Code for expenditures to support or oppose nonelective candidates.

²⁴ See G.C.M. 39694 (Jan. 21, 1988).

²⁵ Rev. Rul. 2007-41 at 1424; Pub. 1828 at 8-9; *Election Year Issues* at 380-382.

²⁶ Rev. Rul. 2007-41 at 1423; Pub. 1828 at 8.

²⁷ *Id.* at 9 (Example 1, left-hand column).

²⁸ See generally Rev. Rul. 2007-41 at 1423; Pub. 1828 at 9-10; *Election Year Issues* at 381-382.

²⁹ Rev. Rul. 2007-41 at 1423-4; *Election Year Issues* at 381.

³⁰ Pub. 1828 at 9 (Example 1, right-hand column).

³¹ See generally Rev. Rul. 2007-41 at 1421; Pub. 1828 at 10; *Election Year Issues* at 370-372.

³² Rev. Rul. 2007-41 at 1421; *Election Year Issues* at 370.

³³ *Election Year Issues* at 371-372; Rev. Rul. 78-248, 1978-1 C.B. 154 (Situation 2).

³⁴ *Election Year Issues* at 375.

³⁵ *Id.* at 371, n. 20.

³⁶ Rev. Rul. 2007-41 at 1421; *Election Year Issues* at 376.

³⁷ Rev. Rul. 2007-41 at 1421; *Election Year Issues* at 370-371.

³⁸ Rev. Rul. 78-248, 1978-1 C.B. 154 (Situation 1). But see Rev. Rul. 80-282, 1980-2 C.B. 178, where the IRS approved the distribution of a biased incumbent voting record only in a very limited circumstance in which the voting record did not identify incumbents who were candidates for re-election, distribution was not timed to coincide with any election but was one of a series of regularly distributed voting records, distribution was not targeted to areas where elections were occurring and the voting record was distributed to a limited membership group and not broadly to the public.

³⁹ *Election Year Issues* at 370.

⁴⁰ *Id.* at 372.

⁴¹ Rev. Rul. 2007-41 at 1421-2; Pub. 1828 at 8-9; *Election Year Issues* at 372-375.

⁴² Rev. Rul. 2007-41 at 1422-3; Rev. Rul. 86-95, 1986-2 C.B. 73; Pub. 1828 at 8; *Election Year Issues* at 373.

⁴³ See, e.g., *Fulani v. League of Women Voters Education Fund*, 882 F.2d 621 (2d Cir. 1989).

⁴⁴ *Election Year Issues* at 374. Under Federal Election Commission rules, the sponsoring organization may limit participation based upon pre-established objective criteria, but any candidate debate must include at least two candidates and may not promote or advance one candidate over another. See 11 C.F.R. § 110.13(b).

⁴⁵ See T.A.M. 9635003 (April 19, 1996).

⁴⁶ Rev. Rul. 2007-41 at 1422; Pub. 1828 at 6; *Election Year Issues* at 378-379.

⁴⁷ Rev. Rul. 2007-41 at 1422; *Election Year Issues* at 379. The IRS has advised that sponsoring organizations may use voter registration lists to identify unregistered voters but may not use such lists to target voters of a particular party. See T.A.M. 9117001 (Sept. 5, 1990), in which the IRS concluded that a voter registration drive targeted to conservative voters violated the political activity prohibition. On the other hand, targeting historically disadvantaged groups is generally permissible. See, e.g., P.L.R. 9223050 (March 10, 1992), in which the IRS concluded that grants for registering homeless people to vote were not prohibited political activities for the private foundation sponsor.

⁴⁸ See Rev. Rul. 2007-41 at 1425 (Situation 17); *Election Year Issues* at 383.

⁴⁹ I.R.C. § 512(b)(3); Pub. 1828 at 13.

⁵⁰ Rev. Rul. 2007-41 at 1425-6.

⁵¹ *Id.* at 1426.

⁵² *Id.*

⁵³ *Election Year Issues* at 384.

⁵⁴ Rev. Rul. 2007-41 at 1425.

⁵⁵ I.R.C. § 513(c); Pub. 1828 at 12.

⁵⁶ Pub. 1828 at 10-11; *Election Year Issues* at 383-384.

⁵⁷ Rev. Rul. 2007-41 at 1425.

⁵⁸ I.R.C. § 513(h)(1)(B), which provides that the sale, exchange or rental of mailing lists among section 501(c)(3) organizations is not an unrelated trade or business. Courts have concluded generally that income from the licensing of mailing lists to non-section 501(c)(3) organizations is non-taxable royalty income under section 512(b)(2) of the Code.

⁵⁹ The IRS interprets the political activity prohibition as absolute. See Pub. 1828 at 7; *Election Year Issues* at 352.

⁶⁰ I.R.C. § 4955(a)(1) and (b)(1); Pub. 1828 at 11; *Election Year Issues* at 353-363. In order to avoid a second-tier excise tax under section 4955, a religious organization must “correct” any political expenditure by recovering the expenditure to the extent possible and by adopting safeguards to ensure against future political expenditures.

⁶¹ See *Preamble, Final Regulations on Political Expenditures by Section 501(c)(3) Organizations*, 60 Fed. Reg. 62,209 (Dec. 5, 1995); *Election Year Issues* at 353-354.

⁶² *Election Year Issues* at 354.

⁶³ I.R.C. § 7611. These special audit rules apply only to churches and organizations claiming to be churches. In its Political Activity Compliance Initiative for 2006, the IRS indicated that IRS “[a]gents must follow Section 7611 inquiry/examination procedures and the Director, Examinations, must *personally* review the complete case file to determine if a reasonable belief exists and must *personally* approve and sign church inquiry and examination letters involving churches.” (http://www.irs.gov/pub/irs-tegs/paci_procedures_feb_22_2006.pdf)

⁶⁴ Pub. 1828 at 22.

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107TH CONGRESS
1ST SESSION

H. R. 2357

To amend the Internal Revenue Code of 1986 to permit churches and other houses of worship to engage in political campaigns.

IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2001

Mr. JONES of North Carolina (for himself and Mr. HOSTETTLER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to permit churches and other houses of worship to engage in political campaigns.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the "Houses of Worship
5 Political Speech Protection Act".

6 **SEC. 2. HOUSES OF WORSHIP PERMITTED TO ENGAGE IN**
7 **POLITICAL CAMPAIGNS, ETC.**

8 (a) IN GENERAL.—Paragraph (3) of section 501(c)
9 of the Internal Revenue Code of 1986 is amended—

1 (1) by striking “and which does not” and in-
2 serting “except in the case of an organization de-
3 scribed in section 508(c)(1)(A) (relating to church-
4 es), which does not”, and

5 (2) by inserting before the period “and, in the
6 case of an organization described in section
7 508(c)(1)(A), no substantial part of the activities of
8 which is participating in, or intervening in (including
9 the publishing or distributing of statements), any
10 political campaign on behalf of (or in opposition to)
11 any candidate for public office”.

12 (b) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to expenditures made after the
14 date of the enactment of this Act.

○

110TH CONGRESS
1ST SESSION

S. 178

To protect freedom of speech exercisable by houses of worship or meditation
and affiliated organizations.

IN THE SENATE OF THE UNITED STATES

JANUARY 4, 2007

Mr. INHOFE introduced the following bill; which was read twice and referred
to the Committee on Finance

A BILL

To protect freedom of speech exercisable by houses of
worship or meditation and affiliated organizations.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the "Religious Freedom Act
5 of 2007".

6 **SEC. 2. PROTECTION OF FREEDOM OF SPEECH FOR**
7 **HOUSES OF WORSHIP OR MEDITATION.**

8 (a) IN GENERAL.—Notwithstanding any other provi-
9 sion of law, no organization described in subsection (b)
10 may be denied its Federal tax exemption under the Inter-

1 nal Revenue Code of 1986 by administrative or judicial
2 action, nor shall donors to such organization be denied the
3 deductibility of their contributions under such Code, be-
4 cause such organization engages in an activity that is pro-
5 tected by the United States Constitution, including com-
6 ment on public issues, election contests, and pending legis-
7 lation made in the theological or philosophical context of
8 such organization.

9 (b) HOUSES OF WORSHIP OR MEDITATION AND AF-
10 FILIATED ORGANIZATIONS.—For purposes of subsection
11 (a), an organization described in this subsection is a
12 church, synagogue, mosque, temple, or other house of wor-
13 ship or meditation (including any organization affiliated
14 with any of the foregoing)—

15 (1) with an established form of worship or
16 meditation and a recognizable creed that minimally
17 acknowledges the right of others to freely accept or
18 reject such form and creed, and

19 (2) which meets 2 or more of the following indi-
20 cia: definite and distinct ecclesiastical government;
21 formal code of doctrine and discipline; distinct reli-
22 gious history; membership not axiomatically associ-
23 ated with any other organization; organization of or-
24 dained ministers; ordained ministers selected after
25 completing prescribed courses of study; a literature

1 of its own; established places of worship or medita-
2 tion; regular congregations; regular religious serv-
3 ices; classes for the religious instruction of youth or
4 seniors or both; auxiliaries to provide relief and sus-
5 tenance to the poor and deprived; and auxiliaries to
6 provide youth with morally-structured community
7 service and supervised opportunities to compete in
8 sport and intellect-expanding activities as an alter-
9 native to destructive behavior such as crime and
10 drug use.

11 (c) CONSTRUCTION.—This section shall not be con-
12 strued so as to exempt any organization described in sub-
13 section (b) from the operation of any other law generally
14 applicable to all organizations and individuals.

○

107TH CONGRESS
2D SESSION

S. 2886

To amend the Internal Revenue Code of 1986 to ensure the religious free exercise and free speech rights of churches and other houses of worship to engage in an insubstantial amount of political activities.

IN THE SENATE OF THE UNITED STATES

AUGUST 1, 2002

Mr. SMITH of New Hampshire (for himself, Mr. HELMS, and Mr. HUTCHINSON) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to ensure the religious free exercise and free speech rights of churches and other houses of worship to engage in an insubstantial amount of political activities.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the "Houses of Worship
5 Political Speech Protection Act".

1 **SEC. 2. HOUSES OF WORSHIP PERMITTED TO ENGAGE IN**
2 **POLITICAL CAMPAIGNS, ETC.**

3 (a) **IN GENERAL.**—Paragraph (3) of section 501(c)
4 of the Internal Revenue Code of 1986 is amended—

5 (1) by striking “and which does not” and in-
6 serting “except in the case of an organization de-
7 scribed in section 508(c)(1)(A) (relating to church-
8 es), which does not”, and

9 (2) by inserting before the period “and, in the
10 case of an organization described in section
11 508(c)(1)(A), no substantial part of the activities of
12 which is participating in, or intervening in (including
13 the publishing or distributing of statements), any
14 political campaign on behalf of (or in opposition to)
15 any candidate for public office”.

16 (b) **NO DISBURSEMENTS FOR ELECTIONEERING**
17 **COMMUNICATIONS.**—The amendments made by this sec-
18 tion may not be construed to permit any disbursements
19 for electioneering communications which are impermissible
20 under the Federal Election Campaign Act of 1971 (2
21 U.S.C. 431 et seq.).

22 (c) **EFFECTIVE DATE.**—The amendments made by
23 this section shall apply to expenditures made after the
24 date of the enactment of this Act.

○

The following Information concerns the origin of the statement and current conflict with "separation of church and state" from a private letter by Thomas Jefferson. Including background information on the 55 delegates to the Constitutional Convention at Philadelphia Pennsylvania , also included information on all fifty State Constitutions and the 1947 court case, Everson v. Board of Education Ewing Township N.J. that is the origin of the current misunderstanding of the phrase "separation of church and state". Lastly to all members of the General Court if the Founders of this Republic truly wanted absolute Separation between God and State then every law passed by the General Court has a major flaw at the top of the page, it begins with "In the year of our Lord".

Jefferson's Letter to the Danbury Baptists

The Final Letter, as Sent

To messers. Nehemiah Dodge, Ephraim Robbins, & Stephen S. Nelson, a committee of the Danbury Baptist association in the state of Connecticut.

Gentlemen

The affectionate sentiments of esteem and approbation which you are so good as to express towards me, on behalf of the Danbury Baptist association, give me the highest satisfaction. my duties dictate a faithful and zealous pursuit of the interests of my constituents, & in proportion as they are persuaded of my fidelity to those duties, the discharge of them becomes more and more pleasing.

Believing with you that religion is a matter which lies solely between Man & his God, that he owes account to none other for his faith or his worship, that the legitimate powers of government reach actions only, & not opinions, I contemplate with sovereign reverence that act of the whole American people which declared that their legislature should "make no law respecting an establishment of religion, or prohibiting the free exercise thereof," thus building a wall of separation between Church & State. Adhering to this expression of the supreme will of the nation in behalf of the rights of conscience, I shall see with sincere satisfaction the progress of those sentiments which tend to restore to man all his natural rights, convinced he has no natural right in opposition to his social duties.

I reciprocate your kind prayers for the protection & blessing of the common father and creator of man, and tender you for yourselves & your religious association, assurances of my high respect & esteem.

Th Jefferson
Jan. 1. 1802.

The edited draft of the letter reveals that, far from being dashed off as a "short note of courtesy," as some have called it, Jefferson labored over its composition. For reasons unknown, the address of the Danbury Baptists, dated Oct. 7, 1801, did not reach Jefferson until Dec. 30, 1801. Jefferson drafted his response forthwith and submitted it to the two New England Republican politicians in his Cabinet, Postmaster General Gideon Granger of Connecticut and Attorney General Levi Lincoln of Massachusetts. Granger responded to Jefferson on Dec. 31.

The next day, New Year's Day, was a busy one for the president, who received and entertained various groups of well-wishers, but so eager was he to complete his answer to the Danbury Baptists that, amid the hubbub, he sent his draft to Lincoln with a cover note explaining his reasons for writing it. Lincoln responded immediately; just as quickly, Jefferson edited the draft to conform to Lincoln's suggestions, signed the letter and released it, all on New Year's Day, 1802.

1787 - In 1787, Thomas Jefferson was in France, and had nothing to do with writing the Constitution or securing its ratification. Yes he did. **Jefferson** corresponded with Madison, who in turn offered many of his suggestions in the convention. Madison in turn kept **Jefferson** up to date on the happenings of the convention. His autobiography indicates that he knew extensively of the document's formation and theories during the ratification debate.

Everson v. Board of Education of Ewing Township

5-4 vote, February 10, 1947

This was a case known as the "New Jersey Schools Bus Case," which concerned the reimbursement of parents for bus fare necessary to send their children to private schools. The argument arose from the fact that the government used public funds to subsidize these children's educations at private religious institutions. The plaintiff in this case argued that this practice represented the support of religion and was strictly prohibited in the Constitution under the First Amendment clause separating church and state. The Supreme Court did not agree with this statement, ruling in favor of the defendant and stating that the payments represented an assistance to the families and not the religious institution. However, the Court did state vehemently that the separation between church and state is a wall which must be kept "high and impregnable."

So who built the wall? The ACLU was the driving force behind building the wall. ACLU lawyer Leo Pfeffer, wrote the draft for the 1947 Supreme Court case *Everson Vs. Board of Education* in which he referenced the one sentence from one of Thomas Jefferson's private letters. By a 5 to 4 vote, 'Separation of Church and State' became the contemporary standard in jurisprudence. Since these 5 justices did not judge by the Constitution, or the rule of law, or even by legal or historical precedent like they swore to do, separation of Church and State became the standard jurisprudence by lies, deceit and corruption. In fact, until that case, there was no other precedent in American History of separating the Church from the State.

Ever since that day forces led by the ACLU and other 'Separation of Church and State' proponents, have been using this misguided standard to strip religion, and especially Christianity, from public life.

The Fifty Five Delegates to the Constitutional Convention

The colonists were familiar with deist thinking. But deism never gained a strong foothold in America. The first Great Awakening, the religious revival of the 1740s, was partially responsible for cutting short the spread of deism,

In many states at the time of the Constitutional Convention, confessed deists were not allowed to hold public office. Deism was generally held in low esteem, as such laws indicate. Additionally, Deism as practiced at the time of America's founding was far different from what we find in our country today, and it certainly was not atheism.

New Hampshire

John Langdon, Congregationalist
Nicholas Gilman, Congregationalist

Massachusetts

Elbridge Gerry, Episcopalian
Rufus King, Episcopalian
Caleb Strong, Congregationalist
Nathaniel Gorham, Congregationalist

Connecticut

Roger Sherman, Congregationalist
William Samuel Johnson, Episcopalian
Oliver Ellsworth, Congregationalist

New York

Alexander Hamilton, Episcopalian
John Lansing, Dutch Reformed
Robert Yates, Dutch Reformed

New Jersey

William Paterson, Presbyterian
William Livingston, Presbyterian
Jonathan Dayton, Episcopalian
David Brearly, Episcopalian

William Churchill Houston, Presbyterian

Pennsylvania

Benjamin Franklin, Deist

Robert Morris, Episcopalian

James Wilson, Episcopalian/Deist

Gouverneur Morris, Episcopalian

Thomas Mifflin, Quaker/Lutheran

George Clymer, Quaker/Episcopalian

Thomas FitzSimmons, Roman Catholic

Jared Ingersoll, Presbyterian

Delaware

John Dickinson, Quaker/Episcopalian

George Read, Episcopalian

Richard Bassett, Methodist

Gunning Bedford, Presbyterian

Jacob Broom, Lutheran

Maryland

Luther Martin, Episcopalian

Daniel Carroll, Roman Catholic

John Francis Mercer, Episcopalian

James McHenry, Presbyterian

Daniel of St Thomas Jennifer, Episcopalian

Virginia

George Washington, Episcopalian

James Madison, Episcopalian

George Mason, Episcopalian

Edmund Jennings Randolph, Episcopalian

James Blair, Jr., Episcopalian

James McClung

George Wythe, Episcopalian

North Carolina

William Richardson Davie, Presbyterian

Hugh Williamson, Presbyterian/Deist (?)

William Blount, Presbyterian

Alexander Martin, Presbyterian/Episcopalian

Richard Dobbs Spaight, Jr., Episcopalian

South Carolina

John Rutledge, Episcopalian
Charles Cotesworth Pinckney, Episcopalian
Pierce Butler, Episcopalian
Charles Pinckney, III, Episcopalian

Georgia

Abraham Baldwin, Congregationalist
William Leigh Pierce, Episcopalian
William Houstoun, Episcopalian
William Few, Methodist

John Langdon, a Congregationalist, was a founder and the first president of the New Hampshire Bible Society. While Governor of New Hampshire he issued an official Proclamation for a General Thanksgiving in which he said:

"The munificent Father of Mercies, and Sovereign Disposer of Events, having been graciously pleased to relieve the United States of America from the Calamities of a long and dangerous war: through the whole course of which, he continued to smile on the Labours of our Husbandmen, thereby preventing Famine (the most inseparable Companion of War) from entering our Borders; - eventually restored to us the blessings of Peace, on Terms advantageous and honourable...."

Rufus King, an Episcopalian, was a member of the Continental Congress, aide to General Sullivan in the War for Independence, minister to England, and a U.S. Senator. At a convention considering amendments to the New York Constitution in 1821 he said:

"[In our laws...by the oath which they prescribe, we appeal to the Supreme Being to deal with us hereafter as we observe the obligation of our oaths. The Pagan world were and are without the mighty influence of this principle which is proclaimed in the Christian system - their morals were destitute of its powerful sanction while their oaths neither awakened the hopes nor fears which a belief in Christianity inspires."

Nathaniel Gorham, a Congregationalist, helped write the Massachusetts Constitution, which required:

"Any person chosen governor, or lieutenant-governor, counsellor, senator, or representative, and accepting the trust, shall before he proceed to execute the duties of his place or office, take, make, and subscribe the following declaration, viz. 'I, _____, do declare, that I believe the Christian religion, and have a firm persuasion of its truth.'"

Such a religious test was Constitutional until 1947 when the Supreme Court rewrote the Constitution by making the First Amendment apply to the states, not just the federal government.

Roger Sherman, a Congregationalist, was the only Founder to sign the Articles of Association, the Declaration, the Articles of Confederation and the Constitution. He was a member of the committee that drafted the Declaration and the First Amendment. He also drafted the creed of the White Haven Congregationalist church, which he attended. Sherman, John Adams, and George Wythe drafted the instructions to American embassy to Roman

Catholic Canada in 1776, which said:

"You are further to declare that we hold sacred the rights of conscience, and may promise to the whole people, solemnly in our name, the free and undisturbed exercise of their religion. And...that all civil rights and the right to hold office were to be extended to persons of any Christian denomination."

William Samuel Johnson, Episcopalian, son of Anglican (Episcopalian) minister Samuel Johnson and president of Columbia University from 1787-1800. In his remarks to the first graduating class at Columbia after the War for Independence he said:

"You this day, gentlemen, assume new characters, enter into new relations, and consequently incur new duties. You have, by the favor of Providence and the attention of your friends, received a public education, the purpose whereof hath been to qualify you the better to serve your Creator and your country...."

"Your first great duties, you are sensible, are those you owe to Heaven, to your Creator and Redeemer. Let these be ever present to your minds, and exemplified in your lives and conduct."

"Imprint deep upon your minds the principles of piety towards God, and a reverence and fear of His holy name. The fear of God is the beginning of wisdom and its consummation is everlasting felicity. Possess yourselves of just and elevated notions of the Divine character, attributes, and administration, and of the end and dignity of your own immortal nature as it stands related to Him."

"Reflect deeply and often upon those relations. Remember that it is in God you live and move and have your being, - that in the language of David He is about your bed and about your path and spieth out all your ways, - that there is not a thought in your hearts, nor a word upon your tongues, but lo! He knoweth them altogether, and that he will one day call you to a strict account for all your conduct in this mortal life."

"Remember, too, that you are the redeemed of the Lord, that you are bought with a price, even the inestimable price of the precious blood of the Son of God. Adore Jehovah, therefore, as your God and your Judge. Love, fear, and serve Him as your Creator, Redeemer, and Sanctifier. Acquaint yourselves with Him in His word and holy ordinances."

"Make Him your friend and protector and your felicity is secured both here and hereafter. And with respect to particular duties to Him, it is your happiness that you are well assured that he best serves his Maker, who does most good to his country and to mankind."

Alexander Hamilton, an Episcopalian, not only signed the Constitution but wrote 51 of the 85 Federalist Papers with Madison and Jay. He believed agreement on the Constitution could not have been obtained "without the finger of God." Although he agreed to duel with Burr, he told others that his duty as a Christian would prevent him from shooting and in his dying words claimed "a tender reliance on the mercy of the Almighty, through the merits of the Lord Jesus Christ." When he was killed he was planning the creation of "The Christian Constitutional Society," as he explained in an 1802 letter to James Bayard:

"I now offer you the outline of the plan they have suggested. Let an association be formed to be denominated 'The Christian Constitutional Society,' its object to be first: The support of the Christian religion. Second: The support of the United States."

William Paterson, a Presbyterian, was a state attorney general, Governor of New Jersey, and a Justice of the U.S. Supreme Court. The town of Paterson, New Jersey was named in his honor. As a Supreme Court Justice, a newspaper account of his visit to the federal court in Portsmouth, New Hampshire shows he opened court in this fashion:

"On Monday last the Circuit Court of the United States was opened in this town. The Hon. Judge Paterson presided. After the Jury were impaneled, the Judge delivered a most eloquent and appropriate charge....Religion and morality were pleasingly inculcated and enforced as being necessary to good government, good order, and good laws, for 'when the righteous are in authority, the people rejoice [Proverbs 29:2].'... After the [jury] charge was delivered, the Rev. Mr. Alden addressed the Throne of Grace in an excellent and well adapted prayer."

William Livingston, a Presbyterian, was a delegate to both Continental Congresses, the first Governor of New Jersey, and a Brigadier General in the militia. He published articles defending Christianity in *The Independent Reflector* and offered this resolution in Congress on March 16, 1776, passed without objection:

"We earnestly recommend that Friday, the 17th day of May next, be observed by the colonies as a day of humiliation, fasting, and prayer, that we may with united hearts confess and bewail our manifold sins and transgressions, and by a sincere repentance and amendment of life appease God's righteous displeasure, and through the merits and mediation of Jesus Christ obtain His pardon and forgiveness."

David Brearly, an Episcopalian, served as a colonel in the War for Independence, Chief Justice of the Supreme Court of New Jersey, and was appointed to the federal bench by George Washington.

He was a warden of St. Michael's Church, a delegate to the Episcopal General Convention in 1786, and helped compile the Protestant Episcopal Prayer Book.

Benjamin Franklin, "I have lived, sir, a long time, and the longer I live, the more convincing proofs I see of this truth -- God Governs in the Affairs of Men, And if a Sparrow cannot fall to the ground without His notice, Is it possible that an empire can rise without His aid?"

"Except the Lord build the house, They labor in vain who build it." "I firmly believe this."
Benjamin Franklin, June 28, 1787 Constitutional Convention

James Wilson, "Human law must rest its authority ultimately upon the authority of that law which is divine...Far from being rivals or enemies, religion and law are twin sisters, friends, and mutual assistants. Indeed, these two sciences run into each other." *James Wilson, a signer of the Constitution and an original Justice on the U.S. Supreme Court*

In 1776 **William Blount**, a Presbyterian, helped draft the Tennessee Constitution which said:

Article VIII, Section II: No person who denies the being of God, or a future state of rewards and punishments, shall hold any office in the civil department of this State.

Article XI, Section IV: That no religious test shall ever be required as a qualification to any office or public trust under this State.

The quotation shows the Founders did not consider a belief in God to be a "religious test," which in the history of England in the century before our Constitution meant allegiance to a particular *denomination*.

Equally important, modern political scientists now understand that man's rights arise from the prohibition's of God's moral rules, and the branch of modern mathematics known as Game Theory has now proven that it is not rational to follow God's rules unless one believes in a God who can see into the hearts and in the existence of eternal rewards and punishments. Evidently our Founders understood these ideas innately, though our own science has only recently been able to demonstrate them rigorously!

All 50 states acknowledge God in state constitutions: No "separation" intended by founders

Alabama 1901, Preamble. We the people of the State of Alabama, invoking the favor and guidance of Almighty God, do ordain and establish the following Constitution. **Alaska 1956**, Preamble. We, the people of Alaska, grateful to God and to those who founded our nation and pioneered this great land.

Arizona 1911, Preamble. We, the people of the State of Arizona, grateful to Almighty God for our liberties, do ordain this Constitution...

Arkansas 1874, Preamble. We, the people of the State of Arkansas, grateful to Almighty God for the privilege of choosing our own form of government...

California 1879, Preamble. We, the People of the State of California, grateful to Almighty God for our freedom..

Colorado 1876, Preamble. We, the people of Colorado, with profound reverence for the Supreme Ruler of Universe

Connecticut 1818, Preamble. The People of Connecticut, acknowledging with gratitude the good Providence of God in permitting them to enjoy..

Delaware 1897, Preamble. Through Divine Goodness all men have, by nature, the rights of worshipping and serving their Creator according to the dictates of their consciences.

Florida 1885, Preamble. We, the people of the State of Florida, grateful to Almighty God for our constitutional liberty .. establish this constitution.

Georgia 1777, Preamble. We, the people of Georgia, relying upon protection and guidance of Almighty God , do ordain and establish this Constitution...

Hawaii 1959, Preamble. We, the people of Hawaii, Grateful for Divine Guidance, establish this Constitution.

Idaho 1889, Preamble. We, the people of the State of Idaho, grateful to Almighty God for our freedom, to secure its blessings

Illinois 1870, Preamble. We, the people of the State of Illinois, grateful to Almighty God for the civil, political and religious liberty which He hath so long permitted us to enjoy and looking to Him for a blessing on our endeavors.

Indiana 1851, Preamble. We, the People of the State of Indiana, grateful to Almighty God for the free exercise of the right to chose our form of government.

Iowa 1857, Preamble. We, the People of the State of Iowa, grateful to the Supreme Being for the blessings hitherto enjoyed, and feeling our dependence on Him for a continuation of these blessings establish this Constitution

Kansas 1859, Preamble. We, the people of Kansas, grateful to Almighty God for our civil and religious privileges .. establish this Constitution.

Kentucky 1891, Preamble. We, the people of the Commonwealth of grateful to Almighty God for the civil, political and religious liberties...

Louisiana 1921, Preamble. We, the people of the State of Louisiana, grateful to Almighty God for the civil, political and religious liberties we enjoy.

Maine 1820, Preamble. We the People of Maine acknowledging with grateful hearts the goodness of the Sovereign Ruler of the Universe in affording us an opportunity ... and imploring His aid and direction.

Maryland 1776, Preamble. We, the people of the state of Maryland, grateful to Almighty God for our civil and religious liberty...

Massachusetts 1780, Preamble. We...the people of Massachusetts, acknowledging with grateful hearts, the goodness of the Great Legislator of the Universe ... in the course of His Providence, an opportunity and devoutly imploring His direction..

Michigan 1908, Preamble. We, the people of the State of Michigan, grateful to Almighty God for the blessings of freedom . establish this Constitution..

Minnesota, 1857, Preamble. We, the people of the State of Minnesota, grateful to God for our civil and religious liberty, and desiring to perpetuate its blessings..

Mississippi 1890, Preamble. We, the people of Mississippi in convention assembled, grateful to Almighty God, and invoking His blessing on our work.

Missouri 1845, Preamble. We, the people of Missouri, with profound reverence for the Supreme Ruler of the Universe, and grateful for His goodness, establish this Constitution.

Montana 1889, Preamble. We, the people of Montana, grateful to Almighty God for the blessings of liberty. establish this Constitution

Nebraska 1875, Preamble. We, the people, grateful to Almighty God for our freedom establish this Constitution

Nevada 1864, Preamble. We the people of the State of Nevada, grateful to Almighty God for our freedom establish this Constitution..

New Hampshire 1792, Part I. Art. I. Sec. V. Every individual has a natural and unalienable right to worship God according to the dictates of his own conscience

New Jersey 1844, Preamble. We, the people of the State of New Jersey, grateful to Almighty God for civil and religious liberty which He hath so long permitted us to enjoy, and looking to Him for a blessing on our endeavors

New Mexico 1911, Preamble. We, the People of New Mexico, grateful to Almighty God for the blessings of liberty..

New York 1846, Preamble. We, the people of the State of New York, grateful to Almighty God for our freedom, in order to secure its blessings.

North Carolina 1868, Preamble. We the people of the State of North Carolina, grateful to Almighty God, the Sovereign Ruler of Nations, for our civil, political, and religious liberties, and acknowledging our dependence upon Him for the continuance of those...

North Dakota 1889, Preamble. We, the people of North Dakota , grateful to Almighty God for the blessings of civil and religious liberty, do ordain...

Ohio 1852, Preamble. We the people of the state of Ohio, grateful to Almighty God for our freedom, to secure its blessings and to promote our common...

Oklahoma 1907, Preamble. Invoking the guidance of Almighty God, in order to secure and perpetuate the blessings of liberty establish this..

Oregon 1857, Bill of Rights, Article I. Section 2. All men shall be secure in the Natural right, to

worship Almighty God according to the dictates of their consciences..

Pennsylvania 1776, Preamble. We, the people of Pennsylvania, grateful to Almighty God for the blessings of civil and religious liberty, and humbly invoking His guidance.

Rhode Island 1842, Preamble. We the People of the State of Rhode Island grateful to Almighty God for the civil and religious liberty which He hath so long permitted us to enjoy, and looking to Him for a blessing..

South Carolina, 1778, Preamble We, the people of he State of South Carolina. grateful to God for our liberties, do ordain and establish this Constitution.

South Dakota 1889, Preamble. We, the people of South Dakota , grateful to Almighty God for our civil! and religious liberties establish this...

Tennessee 1796, Art. XI.III. That all men have a natural and indefeasible right to worship Almighty God according to the dictates of their science...

Texas 1845, Preamble. We the People of the Republic of Texas, acknowledging, with gratitude, the grace and beneficence of God

Utah 1896, Preamble. Grateful to Almighty God for life and liberty, we establish this Constitution

Vermont 1777, Preamble. Whereas all government ought to enable the individuals who compose it to enjoy their natural rights, and other blessings which the Author of Existence has bestowed on man

Virginia 1776, Bill of Rights, XVI .. Religion, or the Duty which we owe our Creator can be directed only by Reason and that it is the mutual duty of all to practice Christian Forbearance, Love and Charity towards each other..

Washington 1889, Preamble. We the People of the State of Washington, grateful to the Supreme Ruler of the Universe for our liberties, do ordain this Constitution

West Virginia 1872, Preamble. ..Since through Divine Providence we enjoy the blessings of civil, political and religious liberty, we, the people of West Virginia reaffirm our faith in and constant reliance upon God

Wisconsin 1848, Preamble. We, the people of Wisconsin, grateful to Almighty God for our freedom, domestic tranquility

Wyoming 1890, Preamble. We, the people of the State of Wyoming, grateful to God for our civil, political, and religious liberties .. establish this Constitution.

Voting Sheets

HOUSE COMMITTEE ON STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS

EXECUTIVE SESSION on HCR 25

BILL TITLE: urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

DATE: February 24, 2011

LOB ROOM: 203

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. McCarthy

Seconded by Rep. Blankenbeker

Vote: 10-2 (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE:

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Kirsten Larsen, Clerk

Kirsten Larsen

HOUSE COMMITTEE ON STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS

EXECUTIVE SESSION on HCR 25

BILL TITLE: urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

DATE: 2/24/11

LOB ROOM: 203

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. *McCarthy*

Seconded by Rep. *Blankenbaker*

Vote: *10-2* (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE:

(Vote to place on Consent Calendar must be unanimous.) ~~13-0~~

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Kirsten Larsen, Clerk

STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS

Bill #: HCR 25 Title: urging Congress to amend the IRS Code to permit churches & local houses of worship to engage in political campaigns.
 PH Date: 2/17/11 Exec Session Date: 2/24/11

Motion: JTL Amendment #: _____

MEMBER	YEAS	NAYS
Baldasaro, Alfred P, Chairman	X	
Blankenbeker, Lynne F, V Chairman	X	
Christiansen, Lars T		
Smith, Todd P		X
Cunningham, Steven L	X	
Kingsbury, Robert P		
Larsen, Kirsten L, Clerk	X	
Lundgren, David C		
McCarthy, Frank H	X	
Notter, Jeanine M	X	
Tamburello, Daniel J	X	
Vita, Lucien A		X
Rokas, Theodoros V	X	
Domingo, Baldwin M		
Hofemann, Roland P	X	
Theberge, Robert L	X	
Spainhower, Dale S		
TOTAL VOTE:	10	2

Committee Report

REGULAR CALENDAR

March 1, 2011

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Majority of the Committee on STATE-FEDERAL
RELATIONS AND VETERANS AFFAIRS to which was
referred HCR25,

AN ACT urging Congress to amend the Internal
Revenue Code to permit churches and other houses of
worship to engage in political campaigns. Having
considered the same, report the same with the following
Resolution: RESOLVED, That it is INEXPEDIENT TO
LEGISLATE.

Rep. Frank H McCarthy

FOR THE MAJORITY OF THE COMMITTEE

**MAJORITY
COMMITTEE REPORT**

Committee: STATE-FEDERAL RELATIONS AND
VETERANS AFFAIRS
Bill Number: HCR25
Title: urging Congress to amend the Internal Revenue
Code to permit churches and other houses of
worship to engage in political campaigns.
Date: March 1, 2011
Consent Calendar: NO
Recommendation: INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

This resolution would urge Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns. The committee believes that, if passed, the result would be to open a Pandora's Box as it relates to entities such as the American Legion, and other veterans organizations, the Red Cross and hundreds of other 501 c.3 organizations.

Vote 10-2

Rep. Frank H McCarthy
FOR THE MAJORITY

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS

HCR25, urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns. **INEXPEDIENT TO LEGISLATE.**

Rep. Frank H McCarthy for the **Majority** of STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS. This resolution would urge Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns. The committee believes that, if passed, the result would be to open a Pandora's Box as it relates to entities such as the American Legion, and other veterans organizations, the Red Cross and hundreds of other 501 c.3 organizations. **Vote 10-2.**

Original: House Clerk
Cc: Committee Bill File

Blurb majority report

HCR 25 urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

ITL 10-2 RC

This resolution would urge Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns. The committee believes that, if passed, the result would be to open a Pandora's Box as it relates to entities such as the American Legion, and other veterans organizations, the Red Cross and hundreds of other 501 c.3 organizations.

Rep. McCarthy



COMMITTEE REPORT

COMMITTEE: State - Federal

BILL NUMBER: HCR 25

TITLE: urging Congress to amend the Internal Revenue Code to permit churches & other houses of worship to engage in political campaigns.

DATE: 2/24/11 CONSENT CALENDAR: YES NO

- OUGHT TO PASS
- OUGHT TO PASS W/ AMENDMENT
- INEXPEDIENT TO LEGISLATE
- INTERIM STUDY (Available only 2nd year of biennium)

Amendment No. _____

STATEMENT OF INTENT:

This resolution would urge Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns. The committee believes that, if passed, the result would be to open pandora's box as it relates to entities such as the American Legion and other veterans organizations, the Red Cross and hundreds of other 501 c. 3 organizations

COMMITTEE VOTE: 10-2

- Copy to Committee Bill File
- Use Another Report for Minority Report

RESPECTFULLY SUBMITTED
Rep. Frank M. Cawley
For the Committee

REGULAR CALENDAR

March 1, 2011

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Minority of the Committee on STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS to which was referred HCR25,

AN ACT urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns. Having considered the same, and being unable to agree with the Majority, report with the recommendation that the bill OUGHT TO PASS.

Rep. Todd P Smith

FOR THE MINORITY OF THE COMMITTEE

**MINORITY
COMMITTEE REPORT**

Committee: **STATE-FEDERAL RELATIONS AND
VETERANS AFFAIRS**

Bill Number: **HCR25**

Title: **urging Congress to amend the Internal Revenue
Code to permit churches and other houses of
worship to engage in political campaigns.**

Date: **March 1, 2011**

Consent Calendar: **NO**

Recommendation: **OUGHT TO PASS**

STATEMENT OF INTENT

The bill's sole intent is to reinforce the church's first amendment rights as a body of like believers and individuals thereof. Parishioners and pastors have been verbally and financially attacked for exercising their biblical beliefs. This HCR would have only asked Congress to pass legislation to protect the rights of churches to state their beliefs in and outside the four walls of the building when those beliefs may directly be infringed upon by political legislation.

Rep. Todd P Smith
FOR THE MINORITY

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS

HCR25, urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns. **OUGHT TO PASS.**

Rep. Todd P Smith for the **Minority** of STATE-FEDERAL RELATIONS AND VETERANS AFFAIRS. The bill's sole intent is to reinforce the church's first amendment rights as a body of like believers and individuals thereof. Parishioners and pastors have been verbally and financially attacked for exercising their biblical beliefs. This HCR would have only asked Congress to pass legislation to protect the rights of churches to state their beliefs in and outside the four walls of the building when those beliefs may directly be infringed upon by political legislation.

Original: House Clerk
Cc: Committee Bill File

Blurb minority report

HCR 25 urging Congress to amend the Internal Revenue Code to permit churches and other houses of worship to engage in political campaigns.

OTP

The bill's sole intent is to reinforce the church's first amendment rights as a body of like believers and individuals thereof. Parishioners and pastors have been verbally and financially attacked for exercising their biblical beliefs. This HCR would have only asked Congress to pass legislation to protect the rights of churches to state their beliefs in and outside the four walls of the building when those beliefs may directly be infringed upon by political legislation.

Rep. Smith

(17/16)

MINORITY REPORT

COMMITTEE: State - Veteran Relations and Veterans Affairs

BILL NUMBER: HCR 25

TITLE: _____

DATE: 2/24/11 CONSENT CALENDAR: YES NO

OUGHT TO PASS

OUGHT TO PASS W/ AMENDMENT

INEXPEDIENT TO LEGISLATE

INTERIM STUDY (Available only 2nd year of biennium)

Amendment No.


STATEMENT OF INTENT:

Rep Smith for the Minority of State Federal Relations and Veterans Affairs: ^{The Bill's} ~~HCR 25~~'s sole intent is to reinforce the Churches First Amendment Rights as a body of like believers and individuals thereof. Perishners and Pastors have been verbally and financially attacked for exercising their biblical beliefs. This HCR would have only asked Congress to pass legislation to protect the rights of Churches to state their beliefs in and outside the 4 walls of the building ^{when} ~~even~~ those beliefs may directly be infringed upon by political legislation. ~~and~~

COMMITTEE VOTE: 10-2

RESPECTFULLY SUBMITTED,

• Copy to Committee Bill File

Rep. 
For the Minority 