

Alliance  
of Baptists

July 12, 2017

American  
Baptist  
Churches USA

The Honorable Rodney Frelinghuysen  
Chairman  
House Appropriations Committee  
Washington, D.C. 20515

Baptist General  
Association  
of Virginia

The Honorable Nita Lowey

Baptist General  
Convention  
of Missouri  
(Churchnet)

Ranking Member  
House Appropriations Committee  
Washington, D.C. 20515

Baptist General  
Convention  
of Texas

Dear Chairman Frelinghuysen and Ranking Member Lowey:

Converge

Cooperative  
Baptist  
Fellowship

Cooperative  
Baptist  
Fellowship of  
North Carolina

National  
Baptist  
Convention  
of America

On behalf of the Baptist Joint Committee for Religious Liberty (BJC),<sup>i</sup> an 81-year-old agency serving 15 Baptist bodies on legal and policy matters relating to religious liberty and the separation of church and state, I write to express strong opposition to Section 116 of the 2018 Financial Services and General Government Appropriations bill. This provision seriously undermines I.R.S. investigation and enforcement of the ban on 501(c)(3) organizations engaging in partisan campaign activity but only as applicable to churches, their integrated auxiliaries, and conventions or associations of churches. This attempt to prohibit IRS enforcement of the law as it relates to certain religious organizations threatens the integrity of houses of worship and is constitutionally problematic following the Supreme Court's application of the Establishment Clause in *Texas Monthly v. Bullock*.<sup>ii</sup>

National  
Baptist  
Convention  
USA Inc.

National  
Missionary  
Baptist  
Convention

North American  
Baptists Inc.

We are committed to ensuring that the free speech rights for houses of worship and members of the clergy are respected. We do not share the view that current law prohibiting 501(c)(3) organizations from participating and intervening in partisan candidate campaigns infringes on those free speech rights. We joined with 98 other religious and denominational organizations in a letter to Congress sent in April, saying we “strongly oppose any effort to weaken or eliminate protections in the law that prohibit 501(c)(3) organizations, including houses of worship, from endorsing or opposing political candidates.” The full letter is attached to my testimony.

Progressive  
National Baptist  
Convention Inc.

Religious Liberty  
Council

For more than 60 years, all 501(c)(3) organizations have been required to refrain from partisan campaign involvement in exchange for receiving that most-favored tax status. The prohibition has allowed charitable organizations to concentrate on their exempt purposes and not be distracted or co-opted by partisan campaigns.

Seventh Day  
Baptist  
General  
Conference

Current law strikes the right balance in protecting the integrity and independence of our religious sector. The tax law prohibition is not a divorcement of politics from houses of

worship. Many churches feel that they are called to be “political” and to “speak truth to power” on a variety of social issues. Nothing in the tax law prevents pastors from speaking out from the pulpit on issues, no matter how controversial.

Houses of worship can encourage voting, engage in voter registration drives, host candidate forums, distribute nonpartisan education materials, and invite all candidates for an office to speak during a worship service.

Pastors and other leaders can endorse and oppose candidates in their personal capacities and without using the resources of the church. Whether and how openly they want to do this is a personal decision. Pastors know that their reputations will rise and fall with individuals that they endorse and therefore may be reluctant to publicly endorse and oppose candidates. They also will consider the impact that their endorsements will have in their communities, particularly with those who support another candidate.

But what is not permitted – and what most clergy and churchgoers don’t want in any event – is for the tax-exempt 501(c)(3) entity to endorse or oppose candidates. Polling consistently shows that large majorities – 70 or 80 percent depending on the survey – oppose candidate endorsements in church.<sup>iii</sup> And when just clergy are asked, the numbers are more like 90 percent, including among evangelical pastors.<sup>iv</sup>

These numbers are not surprising given the negative effects endorsements would have on houses of worship. Pastors and churchgoers I talk with think this would be a terrible idea for their congregations, dividing what are otherwise rather politically diverse communities and distracting them from their religious mission. Congregants also choose to worship in faith communities for reasons other than hearing a political ad. There are plenty of places in our culture today to engage in partisan electoral campaigns. Most people I know don’t want church to be one of those places.

We also recognize the powerful prophetic voice with which the church speaks to power. That voice is threatened whenever the church associates itself too closely with the government or its officials.

Essentially blocking IRS enforcement of this provision with regard to houses of worship would expose churches to political pressure to endorse candidates. The campaign intervention prohibition applies not only to presidential and congressional elections, but to every state and local race, too. Many candidates and donors supporting candidates would have a strong incentive to put pressure on churches to become involved in their campaigns, particularly given the highly-valued tax status churches enjoy. Donors to churches, like all other 501(c)(3) organizations, receive a tax deduction for their contributions. Churches also receive automatic 501(c)(3) tax status and are not required to file the Form 990 information return. These permissible accommodations for churches combined with the selective non-enforcement of the law Section 116 envisions would make houses of worship particularly vulnerable targets for partisan campaign activity, compared to the broader 501(c)(3) community.

Jesus taught us to render unto Caesar what is Caesar's and to God what is God's.<sup>v</sup>  
Curtailling the enforcement of the law could put pressure on churches to render to Caesar  
in God's house. This approach does not bode well for religion or religious liberty.

Respectfully,



Amanda Tyler  
Executive Director  
Baptist Joint Committee for Religious Liberty

cc: Members of the House Appropriations Committee

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<sup>i</sup> Our mission is to defend and extend God-given religious liberty for all, bringing a uniquely Baptist witness to the principle that religion must be freely exercised, and it must not be advanced or inhibited by the government. The BJC has a consistent record of supporting both of the First Amendment's religion clauses—No Establishment and Free Exercise. Our commitment stems from the historical experiences of early Baptists, who suffered the pain of persecution from religious fervor coupled with the coercive power of the state.

<sup>ii</sup> 489 U.S. 1 (1989).

<sup>iii</sup> E.g., Bob Smietana, *Skip the Endorsements in Church, Say Most Americans*, LIFEWAY RESEARCH (Sept. 8, 2016), <http://lifewayresearch.com/2016/09/08/skip-the-endorsements-in-church-say-most-americans/> (finding 79% of Americans believe it is inappropriate for a pastor to publicly endorse political candidates during a church service and 75% agreeing that churches should steer clear of endorsements); Daniel Cox, Ph.D. and Robert P. Jones, Ph.D. *Majority of Americans Oppose Transgender Bathroom Restrictions*, Public Religion Research Institute (March 10, 2017), <http://www.prrri.org/research/lgbt-transgender-bathroom-discrimination-religious-liberty/> (finding 71% of Americans and all major religious groups in the country oppose allowing churches to endorse political candidates while retaining their tax-exempt status).

<sup>iv</sup> E.g., National Association of Evangelicals, *Pastors Shouldn't Endorse Politicians*, Evangelical Leaders Survey (February 2017), <https://www.nae.net/pastors-shouldnt-endorse-politicians/> (finding 89% of evangelical leaders oppose pastors endorsing candidates from the pulpit).

<sup>v</sup> Matthew 22:21.

April 4, 2017

The Honorable Paul Ryan  
Speaker  
H-232 The Capitol  
Washington, D.C. 20515

The Honorable Mitch McConnell  
Senate Majority Leader  
S-230 The Capitol  
Washington, D.C. 20510

The Honorable Nancy Pelosi  
House Democratic Leader  
H-204 The Capitol  
Washington, D.C. 20515

The Honorable Chuck Schumer  
Senate Democratic Leader  
S-221 The Capitol  
Washington, D.C. 20510

The Honorable Kevin Brady  
Chairman  
House Ways and Means Committee  
1102 Longworth House Office Building  
Washington, D.C. 20515

The Honorable Orrin Hatch  
Chairman  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

The Honorable Richard Neal  
Ranking Member  
House Ways and Means Committee  
1139E Longworth House Office Building  
Washington, D.C. 20515

The Honorable Ron Wyden  
Ranking Member  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

Dear Speaker Ryan, Majority Leader McConnell, Leader Pelosi, Leader Schumer, Chairman Brady, Chairman Hatch, Ranking Member Neal, and Ranking Member Wyden:

We, the 99 undersigned religious and denominational organizations strongly oppose any effort to weaken or eliminate protections that prohibit 501(c)(3) organizations, including houses of worship, from endorsing or opposing political candidates. Current law serves as a valuable safeguard for the integrity of our charitable sector<sup>1</sup> and campaign finance system.

Religious leaders often use their pulpits to address the moral and political issues of the day. They also can, in their personal capacities and without the resources of their houses of worship, endorse and oppose political candidates. Houses of worship can engage in public debate on any issue, host candidate forums, engage in voter registration drives, encourage people to vote, help transport people to the polls and even, with a few boundaries, lobby on specific legislation and invite candidates to speak. Tax-exempt houses of worship may not, however, endorse or oppose candidates or use their tax-exempt donations to contribute to candidates' campaigns. Current law simply limits groups from being *both* a tax-exempt ministry and a partisan political entity.

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<sup>1</sup> Some have suggested a desire to remove this safeguard only as it applies to houses of worship and to keep all other 501(c)(3) organizations at the status quo. This path, however, is constitutionally problematic under *Texas Monthly v. Bullock*, 489 U.S. 1 (1989).

As religious organizations, we oppose any attempt to weaken the current protections offered by the 501(c)(3) campaign intervention prohibition because:

**People of faith do not want partisan political fights infiltrating their houses of worship.**

Houses of worship are spaces for members of religious communities to come together, not be divided along political lines; faith ought to be a source of connection and community, not division and discord. Indeed, the vast majority of Americans do not want houses of worship to issue political endorsements.<sup>2</sup> Particularly in today's political climate, such endorsements would be highly divisive and would have a detrimental impact on civil discourse.

**Current law protects the integrity of houses of worship.** If houses of worship endorse candidates, their prophetic voice, their ability to speak truth to power as political outsiders, is threatened. The credibility and integrity of congregations would suffer with bad decisions of candidates they endorsed. Tying America's houses of worship to partisan activity demeans the institutions from which so many believers expect unimpeachable decency.

**Current law protects the independence of houses of worship.** Houses of worship often speak out on issues of justice and morality and do good works within the community but may also labor to adequately fund their ministries. Permitting electioneering in churches would give partisan groups incentive to use congregations as a conduit for political activity and expenditures. Changing the law would also make them vulnerable to individuals and corporations who could offer large donations or a politician promising social service contracts in exchange for taking a position on a candidate. Even proposals that would permit an "insubstantial" standard or allow limited electioneering only if it is in furtherance of an organization's mission would actually invite increased government intrusion, scrutiny, and oversight.

The charitable sector, particularly houses of worship, should not become another cog in a political machine or another loophole in campaign finance laws. We strongly urge you to oppose any efforts to repeal or weaken protections in the law for 501(c)(3) organizations, including houses of worship.

Sincerely,

African American Ministers in Action

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<sup>2</sup> E.g., National Association of Evangelicals, *Pastors Shouldn't Endorse Politicians*, Evangelical Leaders Survey (February 2017), <https://www.nae.net/pastors-shouldnt-endorse-politicians/> (finding 89% of evangelical leaders oppose pastors endorsing candidates from the pulpit); Bob Smietana, *Skip the Endorsements in Church, Say Most Americans*, LIFEWAY RESEARCH (Sept. 8, 2016), <http://lifewayresearch.com/2016/09/08/skip-the-endorsements-in-church-say-most-americans/> (finding 79% of Americans believe it is inappropriate for a pastor to publicly endorse political candidates during a church service and 75% agreeing that churches should steer clear of endorsements); Daniel Cox, Ph.D. and Robert P. Jones, Ph.D. *Majority of Americans Oppose Transgender Bathroom Restrictions*, Public Religion Research Institute (March 10, 2017), <http://www.prrri.org/research/lgbt-transgender-bathroom-discrimination-religious-liberty/> (finding 71% of Americans and all major religious groups in the country oppose allowing churches to endorse political candidates while retaining their tax-exempt status).

Alabama Cooperative Baptist Fellowship  
Alliance of Baptists  
American Baptist Churches USA  
American Baptist Home Mission Societies  
American Friends Service Committee  
American Jewish Committee (AJC)  
Anti-Defamation League  
Association of Welcoming and Affirming Baptists  
B'nai B'rith International  
Baptist Fellowship Northeast  
Baptist General Association of Virginia  
Baptist Joint Committee for Religious Liberty  
Baptist Peace Fellowship of North America ~ Bautistas por la Paz  
Baptist Women in Ministry  
Bend the Arc: A Jewish Partnership for Justice  
California Council of Churches IMPACT  
Catholics in Alliance for the Common Good  
Central Conference of American Rabbis  
Christian Life Commission  
Christian Methodist Episcopal (CME) Church  
Churchnet, a ministry of the Baptist General Convention of Missouri  
Colorado Council of Churches  
Cooperative Baptist Fellowship  
Cooperative Baptist Fellowship Heartland  
Cooperative Baptist Fellowship Kentucky  
Cooperative Baptist Fellowship of Arkansas  
Cooperative Baptist Fellowship of Florida  
Cooperative Baptist Fellowship of Georgia  
Cooperative Baptist Fellowship of Mississippi  
Cooperative Baptist Fellowship of North Carolina  
Cooperative Baptist Fellowship of Oklahoma  
Cooperative Baptist Fellowship of Texas  
Cooperative Baptist Fellowship of Virginia  
Disciples Center for Public Witness  
Ecumenical Catholic Communion  
Ecumenical Ministries of Oregon  
The Episcopal Church  
Equal Partners in Faith  
Evangelical Lutheran Church in America  
Evergreen Association of American Baptist Churches  
Faith Action Network- Washington State  
Faith in Public Life  
Faith Voices Arkansas

Faithful America  
Florida Council of Churches  
Franciscan Action Network  
Friends Committee on National Legislation  
Greek Orthodox Archdiocese of America  
Hadassah, The Women's Zionist Organization of America, Inc.  
Hindu American Foundation  
Hispanic Baptist Convention of Texas  
Interfaith Alliance  
International Society for Krishna Consciousness (ISKCON)  
Islamic Networks Group  
Islamic Society of North America  
Jewish Community Relations Council, Greater Boston  
Jewish Community Relations Council of Greater Washington  
Jewish Council for Public Affairs  
The Jewish Federations of North America  
Jewish Women International  
Kentucky Council of Churches  
Mid-Atlantic Cooperative Baptist Fellowship  
National Advocacy Center of the Sisters of the Good Shepherd  
National Baptist Convention of America  
National Council of Churches  
National Council of Jewish Women  
National Sikh Campaign  
NETWORK Lobby for Catholic Social Justice  
New Baptist Covenant  
North Carolina Council of Churches  
Oklahoma Conference of Churches  
Pastors for Oklahoma Kids  
Pastors for Texas Children  
Pax Christi, Montgomery County, MD chapters  
Pennsylvania Council of Churches  
Presbyterian Church (USA), Washington Office of Public Witness  
Progressive National Baptist Convention  
Reconstructionist Rabbinical Assembly  
Religions for Peace USA  
Religious Institute  
Rhode Island State Council of Churches  
Seventh-day Adventist Church in North America  
South Carolina Christian Action Council  
South Dakota Faith in Public Life  
T'ruah: The Rabbinic Call for Human Rights  
Tennessee Cooperative Baptist Fellowship

Texas Baptists Committed  
Texas Faith Network  
Texas Impact  
Union for Reform Judaism  
Unitarian Universalist Association  
Unitarian Universalist Service Committee  
Unitarian Universalists for Social Justice  
United Church of Christ, Justice and Witness Ministries  
The United Methodist Church, General Board of Church and Society  
Virginia Council of Churches  
Women of Reform Judaism  
Women's Alliance for Theology, Ethics and Ritual (WATER)

Cc: All Members of Congress