

## **The IRS Should Collect Taxes, Not be the "Speech Police"**

WASHINGTON, D.C. - When the Internal Revenue Service was established, it had one purpose - to collect revenue for the general treasury. Over the past 50 years, that role has expanded and to the chagrin of many people of faith, the IRS has become the "speech police" - holding a heavy hand over non-profit organizations - including churches - threatening to remove their tax-exempt status if they participate in political activity.

How did the IRS get this special power?

In 1954, then-Senator Lyndon B. Johnson sought political retribution against an opponent who was assisted in his campaign by two non-profit organizations. LBJ pushed a little-known amendment that became law that barred tax-exempt groups - including churches - from participating in political activity. The penalty: loss of tax-exempt status.

The special power given to the IRS not only stifles the First Amendment rights of pastors and churches, but the IRS has been selective and biased in its enforcement.

The law is flawed, misplaced, and a disaster.

The IRS often ignores political involvement from liberals and targets conservative churches and ministers like the Church at Pierce Creek in New York that had its tax-exempt status revoked after the pastor placed newspaper ads in 1992 calling attention to then-Presidential candidate Bill Clinton's position on critical moral issues like abortion and sexual abstinence outside of marriage.

Religious leaders not only have a constitutional right to address the moral issues of the day - many believe they have a responsibility to do so - especially in the context of political campaigns. And, pastors should have the ability to speak out from the pulpit - and support or oppose a political candidate based on where the candidate stands on the issues. Unfortunately, that is not permissible now.

Under current IRS regulations, pastors and churches cannot endorse or oppose a candidate for political office. But they can - and should - speak out from the pulpit on issues that matter most issues that are being debated this political season - issues like abortion, same-sex marriage, and the war on terrorism.

Under federal campaign finance and tax laws, pastors and churches can also sponsor voter registration drives, sponsor candidate forums and debates - even open their doors for political events - including the use of their facilities as polling places on Election Day.

The IRS has no business muzzling pastors. That's why legislation like the Houses of Worship Free Speech Restoration Act sponsored by Rep. Walter B. Jones, R-N.C., is so important. The legislation would protect the constitutional rights of pastors and put an end to the reign of the IRS as "speech police."

The country has a rich and welcomed history of turning to churches and houses of worship during the debate of the great moral issues of the day. In the early days, the "election sermon" was common - pastors acknowledging our religious heritage and addressing the key issues of their day.

During the revolutionary era, pastors spoke out from the pulpit encouraging dissent and calling for freedom - the prelude to the birth of our country - a country that cherishes free speech.

As the law stands, pastors must exercise caution so as not to run afoul of IRS regulations - putting their tax-exempt status at risk. But there is much they can do - and perhaps in the future will be able to participate fully in the political process - including the endorsement or opposition of candidates.

During these challenging times, free speech is more important than ever - especially in the pulpit.

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Jay Sekulow is Chief Counsel of the American Center for Law and Justice, a Washington, D.C.-based organization specializing in constitutional law. The ACLJ has published a guide for churches and pastors for this political season and it is available online and free to the public at [www.aclj.org](http://www.aclj.org).