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By Erik Stanley

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To even suggest that any governmental agency or official has the right to punish a pastor because of something he says from the pulpit is not only offensive, but unconstitutional. No pastor should ever have to dance around an issue or to self-censor his sermon when he preaches from the pulpit because of an IRS rule. In America, we value everyone's constitutionally protected right to free speech and free exercise of religion.

Nonetheless, there exists just such an IRS rule, and it's known as the Johnson Amendment. And getting rid of it is the motivation behind the Alliance Defense Fund's fourth-annual Pulpit Freedom Sunday, which takes place today.

Some have argued the Johnson Amendment, contained in 501(c)(3) of the tax code, is a good idea because it prevents tax-exempt charitable organizations from engaging in election activity. In reality, though, there are 29 categories of organizations considered exempt from federal income taxes under section 501(c) of the tax code. Yet only organizations that fall within section 501(c)(3) are subject to the speech restriction of the Johnson Amendment. All of the other categories receive the benefit of exemption from income taxes and can endorse or oppose political candidates if they so choose. Why?

Section 501(c)(3) organizations are only subject to this restriction because Lyndon B. Johnson inserted this amendment into section 501(c)(3) in 1954 as a way of silencing two secular non-profit organizations that were opposing his reelection to the U.S. Senate. The amendment to section 501(c)(3) was not a reasoned approach to anything. It was a revenge-motivated bill by a powerful senator bent on silencing his political opponents.

Additionally, tax exemption is not a matter of legislative grace for churches. It is a constitutionally protected right. The Supreme Court stated as far back as 1819 that the power to tax involves the power to destroy and that there is no surer way to destroy the free exercise of religion than to begin to tax it.

The Johnson Amendment foists upon churches an unconstitutional choice: surrender your constitutionally protected rights to freedom of speech and free exercise of religion for a tax exemption. Clearly, though, the government is not allowed to condition tax exemption (which is something to which churches are constitutionally entitled) on the surrender of a constitutionally protected right.

To understand just how ridiculous this actually is, imagine a statute that conditioned receipt of a tax exemption on a church giving up its constitutionally protected right to be free of unreasonable search and seizure, or giving up its right against self-incrimination, or requiring a church to quarter troops in its pews if it receives a tax exemption. That would be absurd. Why then do we tolerate allowing the government to condition a tax exemption on a church giving up its precious rights protected by the First Amendment?

The free exercise of religion means just that: it should be free from governmental intrusion and interference. Of any place where the exercise of religion should be free, it should be the pulpit. The government needs to get out of the business of censoring pastor's words when he's preaching from it.

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<http://www.washingtontimes.com/news/2011/oct/2/irs-has-no-business-telling-pastors-how-choose-the/print/>