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There's a wolf in sheep's clothing hiding in the GOP tax bill

By: Tim Delaney and Amanda Tyler

Buried deep in the back of the proposed 429-page tax bill (on page 427, to be precise) is a treacherous scheme to misuse houses of worship as tools for political campaigns that would further divide our country and harm faith communities.

Section 5201 aims to gut a law signed by President Eisenhower (sometimes called the "Johnson Amendment") that has protected charitable nonprofits, houses of worship and private foundations from the toxic divisiveness of partisan politics. That law has proven successful for more than six decades, allowing our communities to come together without party labels, and preserving the independence of our institutions. When political operatives hit up such organizations for contributions or endorsements, existing law provides a powerful shield allowing this answer: "No, and stop hounding us because the law says we can't."

The law has worked well, and a variety of groups have urged Congress to keep it. More than [4,200 religious leaders](#) recently signed a letter to Congress actively opposing any changes to existing law, as did more than [100 religious and denominational organizations](#). More than [5,500 charitable nonprofits, houses of worship and foundations](#) from all 50 states and D.C. signed a separate letter to Congress actively opposing any changes, as did the organization of state [law](#)

[enforcement officials](#) who oversee and regulate 501(c)(3) organizations.

Yet Section 5201 would strip the protection away from “churches, their integrated auxiliaries, and conventions or associations of churches” if they participate or intervene in any political campaign to support or oppose a political candidate through “any homily, sermon, teaching, dialectic, or other presentation made during religious services or gatherings.” Some have suggested that this is a minor tweak to the law that will have little impact, but the proposed language, an admission at Monday’s House hearing, and experience reveal otherwise.

What would this change allow and, indeed, encourage?

- Wealthy donors could make tax-deductible “donations” to televangelists and churches to broadcast political endorsements on their weekly televised or daily radio services, videos streamed on the internet, and church newsletters.
- Religious institutions will become mega PACs, dwarfing all others. The chief of staff of the Joint Committee on Taxation just testified that this change will incentivize political donors to shift their political contributions to flow through religious organizations so they can claim itemized charitable deductions. The JCT’s projections are staggering: the projected \$2.1 billion loss to the Treasury over the next decade translates to approximately \$6 billion to \$8 billion in campaign donations funneled through houses of worship, depending on the tax bracket of the donors. Compare that amount to the [\\$6.5 billion spent in 2016](#) on all federal campaigns combined, presidential and congressional.
- Candidates could pressure churches to turn their gatherings into pep rallies for candidates in the days leading up to pivotal elections, and production crews from political operatives could use footage in political ads.
- Because houses of worship don’t have to register with the government as tax-exempt organizations to receive benefits, sham pop-up “churches” could be set up by partisan political hacks and funded by pre-arranged tax-deductible “donations” before an election to bolster local, state and federal campaigns.
- Door-to-door evangelism could turn into door-to-door canvassing for candidates, funded by tax-deductible contributions.

If the proposed change is enacted, it will become *Citizens United* on steroids, opening the floodgates of financial “donations” to politicized religious institutions. The big differences are that the donations for disguised political activities would be tax-deductible and no longer disclosed to the public.

Some may claim that this is a First Amendment issue. Nothing could be further from the truth. Existing law already allows charitable, religious and philanthropic organizations to talk about policy issues of the day. The law simply requires all 501(c)(3) organizations – in exchange for being able to accept tax-deductible donations tax-free – to avoid participating in partisan candidate campaigns in our official capacity. This bright-line rule has prevented government entanglement in the affairs of houses of worship.

Ironically, the language in Section 5201 would give the IRS a mandate to scrutinize the operations and financial affairs of houses of worship. The bill includes undefined and subjective terms like “other presentations,” “religious services or gatherings,” “in the ordinary course of the organization’s regular and customary activities,” and “de minimis incremental expenses.” The bill leaves it up to government bureaucrats to set the parameters and monitor and enforce the law with limited resources and likely much more activity in this area, given the new permissible standard and political pressure to be involved.

The core of this bill is not about religion, but about radically changing campaign finance laws. Trying to sneak such a fundamental change to the political landscape through the process disguised and buried in a colossal tax reform bill is offensive to the American people.

Congress should neither politicize religion nor religionize politics. It should keep religious organizations partisanship-free zones, not transform them into houses of political worship or religious Mega PACs.

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