



November 29, 2017

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

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

RE: Adopt the language of H.R. 1 Section 5201 and restore a pastor's right to free speech

Dear Majority Leader McConnell and Chairman Hatch:

We are very grateful for you and your leadership to protect the future of freedom in America.

As leaders of Alliance Defending Freedom—which has been blessed to become the largest religious freedom organization in the world—we write on behalf of our pastor clients and more than 4,000 religious leaders throughout the nation and from across many denominational lines, to urge your support for the right of pastors to speak freely from their pulpits.

The House of Representatives recently passed H.R. 1, a tax bill that includes a provision designed to fix the unconstitutional Johnson Amendment. Title V, Subtitle C, Section 5201 removes the IRS's police power over speech and allows all nonprofits—including churches—to speak freely as their conscience requires without fear of government punishment.

On behalf of our clients, we endorse the language of Section 5201 (with the sole exception of the (a)(2) termination provision—no sunset should be imposed on First Amendment rights). As experts in constitutional law, we are satisfied that Section 5201's two-part test will offer the necessary fix that pastors need while maintaining the integrity of the nonprofit sector.

We strongly urge you to adopt the language of H.R. 1 Section 5201—minus any sunset provision—and restore free speech to America's pastors.

For over sixty years, Section 501c(3) of the Tax Code (the "Johnson Amendment") has forced churches to surrender First Amendment freedoms in exchange for a tax status and empowered federal bureaucrats to dictate what pastors may not say from their pulpits. Simply mentioning biblical issues—like the sanctity of life and marriage—too close to an election could risk intrusive IRS audits, incur steep fines, and even jeopardize a church's tax-exempt status.

That's why Alliance Defending Freedom and thousands of religious leaders across the nation have called for an end to the unconstitutional Johnson Amendment. We do not stand alone. A September 2017 Lifeway poll of Protestant pastors confirms that:

- **91% of pastors** agree that pastors should have the right to speak freely from the pulpit without fear of being penalized by the government.
- **73% of pastors** agree that Congress should remove the IRS's power to penalize a church because of the content of its pastor's sermons.

It's time for Congress to fix the Johnson Amendment.

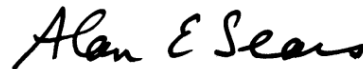
You now have the opportunity to fulfill a commitment to the American people, to fix what has been broken in our federal tax code for over sixty years, and—most importantly—to restore fundamental First Amendment freedoms to our nation's pastors and churches.

As Senate leaders committed to protecting the First Amendment freedoms of all Americans, we urge you to adopt and pass the language of Section 5201 (without any sunset provision) as part of the tax package.

Respectfully,



Michael P. Farris
President, CEO & General Counsel
Alliance Defending Freedom



Alan E. Sears
Founder
Alliance Defending Freedom