

October 24, 2016

The Honorable Paul Ryan
Speaker of the House
H-232, The Capitol
Washington DC 20515

The Honorable Kevin McCarthy
Majority Leader
H-329, The Capitol
Washington DC 20515

Dear Speaker Ryan and Leader McCarthy:

We, the undersigned, representing hundreds of thousands of Americans, want to thank you for your commitment to preserving the rights secured in the First Amendment of the Constitution, specifically the rights to freedom of religion and speech. Unfortunately, since its passage, the Johnson Amendment has effectively squelched both of those rights in the context of activities that could be construed by the IRS as on behalf of or in opposition to a candidate for public office. That is why we support the Free Speech Fairness Act of 2016 (H.R. 6195, "Fairness Act"), introduced by Whip Steve Scalise (R-La.) and Representative Jody Hice (R-Ga.) to protect the speech and religious freedom rights of 501(c)(3) organizations and their leaders. We encourage you to prioritize hearings and votes on this important bill.

Under Section 501(c)(3) of the IRS code, tax exempt organizations, including churches, may not engage in any activity that might be interpreted as directly or indirectly participating in a campaign on behalf of or in opposition to a candidate for public office, including handing out literature. The Johnson amendment changed the tax code in 1954 without any debate, and is still restricting the free speech of churches, religious institutions, and other tax exempt organizations today.

Not only is it unconstitutional, but the Johnson Amendment has been inconsistently enforced by the IRS causing many non-profits confusion over how and when they may speak about political issues and candidates. In fact, on numerous occasions, the IRS has initiated investigations of tax exempt organizations without imposing penalties, or has imposed penalties only to later reimburse the fines. These inconsistencies have had the effect of significantly chilling the freedom to believe and speak that is protected by the First Amendment to the Constitution.

For the last decade, many churches have participated in Pulpit Freedom Sunday and have spoken from the pulpit on political matters. They in turn have sent their sermons to the IRS to elicit a response and a court challenge of the Johnson Amendment. The IRS has not investigated these churches but its guidance has not changed and churches are left in limbo. In addition, every year, organizations hostile to religious liberty threaten churches with letters promising to report them to the IRS, which has also contributed to the stifling of speech under the Johnson Amendment.

In order for the free speech rights of pastors and 501(c)(3) leaders to be restored, the Fairness Act provides for limited political activity that 1) is made in the ordinary course of the 501(c)(3) organization's regular and customary activities, so long as those activities carry out the

organization's tax exempt purpose, and 2) does not incur more than de minimis incremental costs. Thus, this legislation provides for speech without allowing tax exempt organizations to purchase political ads for or against a candidate for public office.

Passage of the Fairness Act is necessary to restore the free speech and freedom of religion rights of America's pastors and churches and to remove the role of the IRS in chilling free speech. We urge you to support the Fairness Act.

Sincerely,

Tony Perkins
President
Family Research Council

Jerry A. Johnson, Ph.D.
President and CEO
National Religious Broadcasters

Gary L. Bauer
President
American Values

Tom McClusky
Vice President
March for Life Action

Erik Stanley
Senior Counsel
Alliance Defending Freedom

Penny Young Nance
CEO and President
Concerned Women for America

Mat Staver, Esq.
Founder and Chairman
Liberty Counsel

Valerie Huber
President/CEO
Ascend

Jonathan Alexandre, J.D.
Director of Public Policy
Liberty Counsel Action

Jamison Coppola
Legislative Director
American Association of Christian Schools

Dan Weber
President and Founder
The Association of Mature American Citizens

Susan Carleson
Chairman/CEO
American Civil Rights Union

Michael J. Bowen
CEO
Coalition For a Strong America

Bill Walton
Chairman
Center for National Policy Action, Inc.

Willes K. Lee
President
National Federation of Republican Assemblies

Norm Singleton
President
Campaign for Liberty

Melissa Ortiz
Founder & Principal
Able Americans

Linwood Bragan
Executive Director
CapStand Council for Policy & Ethics

Lisa B. Nelson
CEO
American Legislative Exchange Council

Lewis K. Uhler
National Tax Limitation Committee

William J. Murray
Chairman
Religious Freedom Coalition

Dee Hodges
President
Maryland Taxpayers Association

Ronald D. Rotunda
The Doy & Dee Henley Chair and
Distinguished Professor of Jurisprudence
Chapman University

C. Preston Noell III
President
Tradition, Family, Property, Inc.

Attorney David Gibbs, III
President
National Center for Life and Liberty

Sir Knight Alex-St. James
Executive Director
BEST Trust Fund, a One Day in America
project.

David Stevens, MD, MA (Ethics)
CEO
Christian Medical Association

J. Michael Smith, Esq.
President
Home School Legal Defense Association

Joe Ortwerth
Executive Director
Missouri Family Policy Council

Kent Ostrander
Executive Director
The Family Foundation (KY)

Julaine K. Appling
President
Wisconsin Family Action

Karen Bowling
Executive Director
Nebraska Family Alliance

Phil Burress
President
Citizens for Community Values

Curt Smith
President
Indiana Family Institute

Len Deo
Founder & President
New Jersey Family Policy Council

Jim Minnery
President
Alaska Family Action

Rev. Jason J. McGuire
Executive Director
New Yorkers for Constitutional Freedoms