

# Trump proposes tax break for church political activities

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8 February 2017

President Donald Trump made a bizarre and rambling speech at the National Prayer Breakfast last week attacking the bedrock democratic principle of the separation of church and state, by promising to eliminate restrictions under the tax code on political activities by religious groups.

Trump told the audience of religious and political leaders that he would “get rid [of] and totally destroy the Johnson Amendment and allow our representatives of faith to speak freely and without fear of retribution.”

The president was referring to a section of the tax code that makes the tax-exempt status of religious or charitable organizations dependent on their refraining from endorsing candidates for office or from otherwise engaging in partisan electoral politics. The rule, part of the 1954 version of the Internal Revenue Code and bearing the name of then-senator Lyndon Johnson, was regarded for decades as spelling out in the language of tax law the longstanding custom that church groups did not engage in overt political campaigns.

Only in the last 25 years have politically active right-wing Christian fundamentalists and Republican politicians begun to paint the Johnson Amendment as a violation of freedom of speech and religion. This turns reality on its head.

The Johnson Amendment applies only to organizations that are eligible to *receive tax-deductible contributions*, such as churches and synagogues, universities, or any number of charities e.g. the Salvation Army, Goodwill, the Red Cross and so on. Since 1917 American tax law has favored such enterprises on the grounds that they serve a public good. In order to encourage donations to organizations that will provide important social services, the tax code has allowed taxpayers to deduct from their taxable income a certain amount of funds they donate to such

groups. These 501(c)3 organizations—named for the section of the tax code that applies to them—are essentially subsidized by the federal government through the tax revenue that it gives up.

There are 29 categories of non-profit organizations in section 501 of the tax code, covering everything from professional organizations, chambers of commerce, athletic leagues and social clubs, political parties, all of which can avoid paying taxes on the money they collect from members. Those who donate to most of these groups, however, are not be able to take a tax deduction for it. Only 501(c)3 and 501(c)4 organizations offer this substantial benefit to their donors.

The Johnson Amendment allows the Internal Revenue Service to revoke an organization’s 501(c)3 or 501(c)4 status if it endorses a political candidate or otherwise engages in partisan politics. This does not prohibit an organization from taking a position on a political issue. For example, the Catholic Church opposes abortion, says so openly and constantly, and maintains its tax status, receiving money that can be deducted from the donor’s taxable income. A priest or bishop can vote for whatever candidate or party, and can even speak at a political event if they refrain from doing so in their capacity as a religious leader. This happens every day in the United States without a single federal agent raising an eyebrow.

The law does not prohibit the aforementioned political activities, it only imposes an indirect financial penalty, because the church organization that engaged in electoral campaigns and other partisan activities would lose contributions from donors who only gave in order to gain the tax deduction.

It should be noted that Johnson proposed the amendment to the tax code in 1954 not out of a deep commitment to constitutional principles, but rather out

of political expediency. (At the time, certain religious leaders in Texas supported his opponent in a primary campaign.) The Amendment served basically to codify what had been the relationship between religious groups and the IRS.

For decades, the Johnson Amendment was a complete political non-issue. However, politicization of the evangelical protestant churches, most notably the Southern Baptists, which developed in reaction to Supreme Court decisions desegregating public schools (1954), striking down school prayer (1962), permitting marriage between persons of different races (1967) and legalizing access to abortion (1973).

In 1979 the right-wing minister Jerry Falwell founded the Moral Majority, which opposed homosexuality, abortion, and secularism in thoroughly political terms, jettisoning the traditional Baptist position of abstention from partisan politics. The organization served to integrate the new Christian fundamentalist movement into the Republican Party. Politically active evangelical churches now form the principal social base of the Republicans.

Evangelical churches brought court cases challenging the Johnson Amendment but lost in the Supreme Court on numerous occasions. Finally, in 2008, they began a campaign of open defiance, seeking to provoke a confrontation with the IRS by preaching partisan political sermons on a coordinated, advertised day. With the tacit approval of the Obama White House, the IRS took no action against any of the churches involved. Only one in 2,000 instances of “pulpit freedom Sundays,” as they were called, resulted in an audit. At the same time, the Republican Party adopted the repeal of the Johnson Amendment as part of its political platform.

Trump, who had little prior connection to the Christian Right, made repeal of the Johnson Amendment part of his 2016 presidential campaign to curry favor with this reactionary constituency and its leaders.

While the Johnson Amendment did not represent a very significant advance for secularism, its removal would have immediate and substantial consequences for the separation of church and state. Repeal of the Amendment would turn “faith leaders” and religious outfits into entities with *more rights than normal citizens*, especially if those citizens are disinclined to

support any religion at all.

The Trump administration is making every effort to mold the most debased sections of society into a fascistic base of support for social policies that will devastate the working class and broad layers of the middle class. Paeans to the clergy, the appointment of pro-life judges, the curtailing of the rights of religious minorities and foreign nationals, these are the political chum thrown out to mobilize support for dictatorship.



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