

Religious and secular advocates urge IRS to clarify rules on political endorsements from the pulpit

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WASHINGTON (RNS) Religious and secular advocacy groups jointly called for greater clarity by the Internal Revenue Service regarding nonprofits and political activity.

In a rare combined front, leaders of the Evangelical Council for Financial Accountability, Alliance Defending Freedom, Public Citizen and the Center for American Progress met today (January 29) at the National Press Club to discuss ways the tax agency could better help nonprofits know what they can and cannot do under the law.

“Something needs to change,” said Dan Busby, president of the Evangelical Council for Financial Accountability. “We agree that clear and brighter lines must be adopted.”

In 2013, a commission appointed by the ECFA issued a 91-page report recommending that clergy should be able to say “whatever they believe is appropriate” from the pulpit without fear of IRS reprisal. Current IRS rules, dating to 1954, permit clergy to address issues but prohibit candidate endorsements.

But those rules are routinely broken with little or no consequence.

Michael Batts, who chaired the ECFA’s Commission on Accountability and Policy for Religious Organizations, said the IRS should hesitate to enforce some of its current rules, which could cause constitutional and public relations problems.

“The IRS itself needs an exit strategy, and churches and charities need freedom of speech and the freedom to exercise religion,” he said.

Erik Stanley, a lawyer for Alliance Defending Freedom, said IRS laws about “indirect” campaigning are too vague and the IRS is not enforcing its rules about direct campaigning. He said some 4,000 “Pulpit Freedom Sunday” pastors have self-reported to the IRS that they have talked about candidates, often supporting or opposing particular ones, during a worship service.

“There’s been no prosecutions to date,” he said, saying legislative fixes are needed for IRS policy.

The IRS did not immediately respond to a request for comment.

In 2013, a Treasury Department inspector general determined that the IRS used “inappropriate criteria” when questioning some applications for tax-exempt status by Tea Party and other groups. Evangelist Franklin Graham, complained when the organizations he leads—the Billy Graham Evangelistic Association and Samaritan’s Purse—were audited after the BGEA ran election-related ads.

Although all the groups at the Press Club event agreed on the need for more clarity from the IRS, they differ in the specifics of how its rules should be changed.

Ezra Reese, a member of the drafting committee of Public Citizen’s Bright Lines Project, worried that some nonprofits might take advantage of rules supported by the ECFA to fund more issue-oriented ads.

“You will have a much larger amount of tax-deductible dollars influencing elections,” he said.

But differences aside, the lack of clarity is creating confusion for a range of nonprofits, said Alex DeMots, vice president and deputy general counsel for the Center for American Progress.

“It’s just bad public policy for a small charity or church or community organization to have to hire a lawyer to figure out what it can and can’t do,” he said.