

# IRS Surrenders: Time For Churches to Get 'Political'

The jig is up. The news is out. Pastors across America have called the left's bluff. The empty words "separation of church and state"—a phrase found nowhere in the U.S. Constitution—have lost their sting.

Yes, "separation" still applies, but only insofar as it requires the state to remain separate from the church. That is to say, that government not interfere with the free exercise of either speech or religion.

For decades, hard-left anti-theist groups like the ACLU, People for the American Way (PFAW) and Barry Lynn's Americans United (AU) have employed a cynical disinformation scheme intended to intimidate clergy into silence on issues of morality, culture and Christian civic involvement—issues that are not political so much as they have been politicized, issues that are inherently "religious."

AU, for instance, recently sent 60,000 letters to churches across the nation warning pastors, priests and rabbis that "If the IRS determines that your house of worship has engaged in unlawful intervention, it can revoke the institution's tax-exempt status."

That's a lie.

Despite hundreds of thousands of threatening letters sent by these liberal outfits (and as many complaints filed with the IRS) not a single church has ever lost tax-exemption for socio-political activity—zip, zero, nada. Not even for endorsing candidates from the pulpit. The left has cried wolf far too many times. No one will come running. Especially not the IRS.

That's because churches, unlike other nonprofit organizations, don't need a letter of tax exemption from the Internal Revenue Service. Churches are constitutionally tax-exempt simply by virtue of existence. It's automatic. The only way the IRS could revoke a church's tax-exempt status would be to disband the church, which, obviously, the government has no authority to do. It's simple. Pastors, if you get a letter from the ACLU, PFAW or AU, I suggest a singular use for it: bird-cage liner.

Keeping all this in mind, something I've long expected has finally occurred. A little over a week ago, the IRS ran up the white flag. That bureaucratic bully we all love to hate announced that, for the indefinite future, it is "holding any potential church audits in abeyance," for violating its arbitrary "no politicking" rule.

This rule stems from the blatantly unconstitutional "Johnson Amendment," which, in 1954, was introduced by then-Sen. Lyndon B. Johnson. At the time, Johnson was facing opposition from Christians and anti-Communists. He pushed the rule through in an effort to muzzle them.

Unfortunately, his scheme has achieved much success. That is, until now. I suspect the realization that it lacks constitutional authority to yank any church's tax exemption for "politicking" has prompted the IRS to finally lay down its arms.

But there's a back story. Since 2008, the Christian legal organization Alliance Defending Freedom (ADF) has spearheaded a First Amendment exercise called "Pulpit Freedom Sunday." Since then, thousands of pastors across America have boldly exercised their guaranteed constitutional rights by addressing "political" issues from the pulpit. This has included directly endorsing candidates. These pastors have dared the IRS to come after them and, not surprisingly, the IRS has balked.

Essentially, the goal was twofold. First, it was hoped that if the IRS tried, somehow, to revoke a church's tax-exempt status, that church could sue and, once and for all, have the Johnson Amendment ruled unconstitutional.

The second possibility was that, rather than having the "no politicking" rule completely thrown out, the IRS would choose, instead, the path of least resistance—that it would simply do nothing. It has chosen door number two Not only has the IRS done nothing, it has, at least for now, completely thrown in the towel.

The next step is to repeal the toothless Johnson Amendment. This will do away with any residual confusion. A Republican-led Congress and a President Romney could do just that.

Indeed, the staggering gravity of Tuesday's election has weighed heavily on the hearts of spiritual leaders who, hitherto, have remained completely apolitical. Obama's unprecedented attacks on life, freedom, faith and family have prompted the Rev. **Billy Graham**, for instance, to run full-page advertisements in newspapers across the country, urging voters to choose candidates who support biblical values of life, natural marriage, and religious liberty.

People are taking notice.

"This is unprecedented for the world's best-known evangelist," says Mat Staver, founder and chairman of Liberty Counsel. "Billy Graham has always steered clear of politics. In reality, **Billy Graham** has merely raised his **prophetic voice** like any preacher should when biblical and **moral values** are placed in jeopardy by politicians."

□ John MacArthur, a well-known pastor and author who, over the years, has spoken out against Christian political advocacy, has also had a dramatic change of heart. "I was amazed that one of the historic parties in the U.S. adopted the sins of Romans 1 as their platform," MacArthur said of the DNC in a

recent Sunday morning sermon. "This is a new day in our country. Parties that used to differ on economics, now differ dramatically on issues that invade the realm of God's law and morality."

□ "I am beginning to see more and more pastors waking up and realizing that biblical and moral issues are under attack and they have no choice but to speak," notes Staver. "This isn't politics; it is biblical and moral issues that have been politicized."

In 1980, Moral Majority leader **Jerry Falwell**, along with other venerable Christian leaders, was central to placing Ronald Reagan in the White House. Today's socio-political stage is strikingly similar. Pastors are poised to do the same thing for **Mitt Romney**.

At the time, Falwell gave a rousing call to arms: "What is wrong in America today?" he asked. "We preachers—and there are 340,000 of us who pastor churches—we hold the nation in our hand. And I say this to every preacher: We are going to stand accountable before God if we do not stand up and be counted."

Pastors, stand up and be counted. The IRS muzzle has been removed. The choice is clear.

You know what to do.

Now go and do it.

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