

What Would Repeal of the Johnson Amendment Really Do for Pastors and Churches?

House Republicans are hoping to restore the free speech rights of churches and nonprofits through their newly unveiled tax plan. But, as the language stands now, some say it does not do much to repeal the Johnson Amendment.

Observers and experts on tax law who've read the new language on the Johnson Amendment believe it's ambiguous and only protects churches rather than all 501(c)(3)s.

House Ways and Means Committee Chairman Kevin Brady, R-Texas, told CBN News the repeal is in there in one description and "we'll continue to work with our faith based groups."

"We don't need to protect government from our faith leaders; we need to protect our faith leaders from government," Brady told CBN News. "I don't want the IRS looming over our faith leaders in the community as they express their religious freedom."

CBN News spoke with several Republicans who said it's a step in the right direction, but they hope by the end of the process to include a clearer repeal.

"I think over the next couple of weeks that's going to be one of the battles that's fought in the trenches," Rep. Mark Walker, R-N.C., a former pastor, told CBN News.

Congressman Walter Jones, R-N.C., who has fought this issue since 2001, says this is not a repeal.

"For over 15 years, I have led the charge to return freedom of speech to our churches and houses of worship," said Congressman Jones. "During that time, I have spoken with

countless legal experts, and we believe the clearest avenue to rectifying those first amendment rights is a full repeal of the Johnson Amendment. Unfortunately, H.R. 1 does not do that. It is too ambiguous and does not provide the clarity our houses of worship need and deserve.”

Here’s the what the bill says:

Sec. 5201. Churches are permitted to make statements relating to political campaign in ordinary course of religious services and activities. Current law: Under current law, an entity exempt from tax under Code section 501(c)(3) is prohibited from “participating in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.” Provision: Under the provision, this language, known as the Johnson amendment, is qualified so that entities described under section 508(c)(1)(A) would not fail to be treated as organized and operated exclusively for a religious purpose, assuming the speech is in the ordinary course of the organization’s business and its expenses are de minimus. This provision would be effective for tax years ending after date of enactment. JCT estimate: According to JCT, the provision would reduce revenues by \$2.1 billion over 2018-2027. {eo}

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