



December 19, 2018

Dear Representative:

On behalf of the over 1.8 million members and supporters of the Faith & Freedom Coalition, I urge you to vote YES on HR 88, the **RETIREMENT, SAVINGS, AND OTHER TAX RELIEF ACT OF 2018**. A vote for this bill will advance the middle-class tax cuts and reforms already passed by Republicans in Congress.

Critically, H.R. 88 repeals the Johnson Amendment, which has been used for decades to harass, intimidate, and persecute churches, other houses of worship, and nonprofit faith-based charities by threatening them with the loss of tax-exempt status simply for exercising their First Amendment right to speak on public policy and political matters.

A 2013 report by the Commission on Accountability and Responsibility for Religious Organizations found that because the Internal Revenue Service enforces the Johnson Amendment's total prohibition on political speech in a vague and haphazard manner, it "chills permissible speech, causes confusion among nonprofit organization leaders, and makes the law difficult for the IRS to administer."

Inserted into the Internal Revenue Code of 1954 by then-Senate Majority Leader Lyndon Johnson to silence a Christian broadcaster, it has been used by the IRS to conduct invasive audits of Christian ministries and withhold the tax exempt status from nonprofits for political reasons, as we saw most recently in the scandalous conduct of Lois Lerner and others during the previous Administration.

Under threat of withdrawal of tax exempt status, the IRS also uses the Johnson Amendment to force changes in the governance of Christian ministries, violating their right to exercise their religious faith free from government interference. In its unfair enforcement, the Johnson Amendment has been weaponized as a blunt instrument of anti-Christian bigotry and persecution.

President Trump promised to repeal the Johnson Amendment and has suspended enforcement by the IRS by Executive Order. The House Ways and Means Committee included its repeal in the Tax Cuts and Jobs Act that passed the House in 2017. However, that provision was not included in the Senate legislation. It is therefore imperative to pass H.R. 88 and leave the Johnson Amendment on the ash heap of history where it belongs.



## FAITH & FREEDOM COALITION

The bill also expands and preserves retirement savings and clarifies that churches need not file federal tax forms or pay taxes on the cost of parking and transit benefits provided to their staff. Finally, the bill expands 529 education expense plans to allow unborn children to qualify as a designated beneficiary so parents can start saving for their education immediately. This bill will codify in law what we know to be true—that unborn children are persons.

America's families, churches, and the unborn need these changes now. We must not fail them. We look forward to working with you to pass HR 88 before the end of this session and completing the good work that began with the Tax Cuts and Jobs Act earlier this year.

Sincerely,

Ralph Reed  
Chairman

Sincerely,

Timothy R. Head  
Executive Director