

An Open Letter to the IRS About Preaching From the Pulpit

January 16, 2008

Linda E. Stiff
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20214

Re: IRS Censorship of Sermons

Dear Acting Commissioner Stiff:

I am the pastor of a small church in northeastern Wisconsin that is a 501(c)(3) tax-exempt organization. We're writing today to call your bluff.

The IRS has said for years—based on what we believe is a mistaken interpretation of the tax code—that preachers can't support particular political figures or political positions in their sermons. Radical groups have used these pronouncements to threaten pastors and coerce them into changing how they preach. Some groups, such as Americans United for Separation of Church and State, regularly report these pastors' churches to IRS censors for investigation and possible stripping of their tax-exempt status.

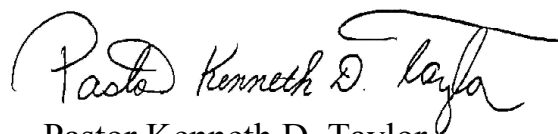
But now you've all but admitted that you can't enforce these rules against the All Saints Episcopal Church in Pasadena, California. We're happy to see that, after some hemming and hawing, you finally dropped your offensive investigation into that church. And we're happy to see that All Saints refused to give you any documents despite your subpoena. But we're unhappy to see that you're still saying you have a right to censor sermons.

We preach, and do our level best with the help of God's grace, to live out the example of Jesus Christ in every aspect of our lives. Although we may have a different theological perspective than All Saints, our beliefs about the freedom to preach are the same. The clergy of every church, synagogue, temple and other religious group in the country should be able to preach freely, without the IRS looking over their shoulders and parsing every word. That kind of government intrusion into religious assemblies is what dictatorships do, not democracies. Preaching about politics from the pulpit has always been a part of freedom of speech and freedom of religion in this country—from the Revolution, to abolition, to the Rev. Martin Luther King Jr., to All Saints Episcopal and to our little congregation—and so have church tax exemptions. What government does and says often has profound moral consequences. As a preacher, I am obliged to say something about it, and I shouldn't have to worry about how the government might retaliate.

All Saints was brave enough to call your bluff, and now we will too. Last election I delivered a sermon based on Matthew 5:13-16, which tells us that we are the salt of the Earth and the light of the world. If you didn't like the All Saints sermon, you would have hated mine! Unlike many sermons at my church, we did not broadcast this on the radio or television. It was simply a sermon to my own congregation. I did however keep a videotape copy.

I challenge you—if you still think it's the law—to investigate what I preached that day, just as you investigated All Saints. I think at the end of the day we will both find that the law and the Constitution protect the right of pastors to preach freely to their own congregations.

Sincerely,



Pastor Kenneth D. Taylor
Calvary Assembly of God
Algoma, Wisconsin



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