



PRIESTS FOR LIFE

an outreach of Gospel of Life Ministries

Assisting God's people to respond to the evils of abortion and euthanasia

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www.priestsforlife.org

Number 3

Churches, Tax Exemption, and Politics: Part Two

Fr. Frank Pavone, National Director

Churches are automatically tax-exempt by law, and yet work so feverishly to observe the restrictions in the law for maintaining that tax exempt status under section 501(c) (3), that one would think it hangs from a string. Yet a close look at these restrictions and their origin paints a different picture.

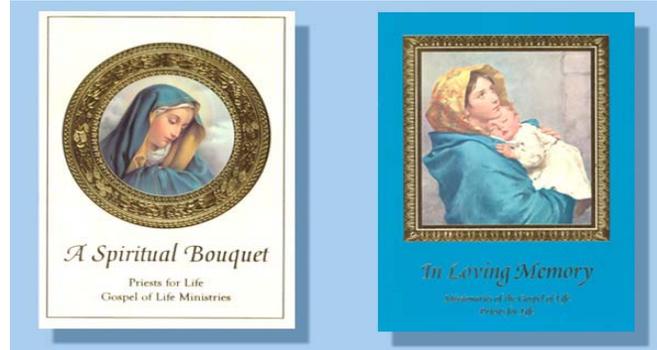
The Johnson Amendment

In 1954, when Congress was amending the tax code, Senator Lyndon B. Johnson of Texas rose one day to add an amendment, in the form of a restriction to Section 501(c)(3). The amendment provided that an entity would be considered tax exempt under this section only if it were one *"which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office."*

Why did Johnson rise to add such an amendment? Consider that he had won election to his Senate seat six years earlier by a margin of only 87 votes, and that the validity of the election itself was suspicious. He was now up for re-election, and was expected to win against his opponent, Dudley Dougherty, a first-term state senator. But two secular, nonprofit organizations, *Facts Forum* and *Committee for Constitutional Government* got behind Dougherty in the race, and supported him on an increasingly popular anti-Communism platform. Johnson made inquiries with the IRS Commissioner to determine whether these organizations were breaking any law by their political involvement, but was told they were not. It was in this context that he introduced the amendment, which would fill the gap in the law and take away their ability to take sides in the election.

When Johnson offered the amendment, there were no discussions, hearings, debates, considerations of any Constitutional basis for the amendment, nor even any discussion about whether this applied to Churches. In fact, as Erik W. Stanley points out (1), Johnson's chief aide in 1954, George Reedy, maintained that *"Johnson would never have sought restrictions on religious organizations."* The

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Enroll your Mom and Dad

Priests for Life is happy to offer Mass cards – free of charge – to enroll your living and deceased loved ones and friends in the prayers and Masses of our association, and for all your special intentions.

While supplies last, order as many Mass cards as you like free of charge to keep on hand, and when you use them, you simply use the response form to send us the name and intention.

With Mother's Day and Father's Day approaching, what better way to honor your living or deceased parents?

You may also want to get even more creative, and offer a mass intention for the conversion of an abortionist, or for a person who is pregnant and in need, or for the healing

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Text Life1 to 69302

Sign up for important updates from us by texting Life1 to 69302. These updates *will not be frequent at all*, but only in the cases of the most important updates, such as decisions in our HHS lawsuit, Vatican announcements, and key action items. And, of course, you can unsubscribe at any time! Sign up today!

Notice to Priests:

If you feel called to devote some of your ministry time specifically to defending the unborn with us, give Fr. Frank a call at 888-735-3448

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This newsletter is available by email, along with a bi-weekly column written by Fr. Frank. Subscribe free of charge at subscribe@priestsforlife.org.

Under Church law, the competent authority of Priests for Life is Cardinal Timothy Dolan, Archbishop of New York.

www.priestsforlife.org

Churches, Tax Exemption, and Politics: Part Two

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amendment was taken into committee and was adopted as the House and Senate versions of the tax reform were being reconciled.

And that seems to be the long and short of it -- an amendment, as Stanley says, that “*appears to be nothing more than an attempt by a powerful senator to silence political opponents that he feared were hurting his chances for re-election.*”

It should be noted that in 1987, the words “in opposition to” were added to this amendment, so that it now reads “*any political campaign on behalf of or in opposition to any candidate for public office.*” Believe it or not, that addition also was motivated by the self-interest of other politicians seeking to silence nonprofit organizations.

Such is the history of the Johnson Amendment, which is still law to this day, and quoted often by dioceses in their official memos to parishes.

An Amendment Steeped in Vagueness

But when we turn to the actual content and substance of the law, we begin to see additional reason for concern. What exactly does it mean? How does one know how to apply it and where to draw the lines or define the terms? For instance, how is one to define who is a “candidate” and which positions are meant by “public office?” Furthermore, what exactly is meant by “participate in” and “intervene in?” Certainly, this is not the job of the Church. It’s the job of the state, that gave us the law in the first place.

In order to observe a law, one has to know what behavior it does or does not prohibit. If a law is too vague, or reaches behavior beyond what it is specifically trying to target, it becomes unconstitutional.

The Internal Revenue Service (IRS) is tasked with interpreting the Internal Revenue Code (IRC), which includes the Johnson Amendment. The IRC is law; the IRS *interpretation is not*. But the IRS interpretation of this political activity prohibition has been less than helpful. In fact, it has been a maze of confusion and inconsistency that, in practice, has made this provision unintelligible and therefore next to impossible to apply in practice.

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Unfortunately, much of the “guidance” offered by dioceses has only fed confusion and self-censorship in this area, and we will address this phenomenon as this series continues.

(1) Stanley, Erik W., *LBJ, The IRS, and Churches: The Unconstitutionality of the Johnson Amendment in Light of Recent Supreme Court Precedent*, Regent University Law Review, Volume 24, 2011-2012, Number 2.

A Mother’s Day/Father’s Day Card... Is Missing

By Kevin Burke, *Priests for Life, Silent No More*

When being sold an abortion, women are reassured that “*we can make this problem go away and get you back to your normal life...without missing a step!*”

Like so much about abortion – it is a deceptive lie. As we celebrate Mother’s and Father’s day those who have experienced abortion loss know the truth...abortion is anything but *simple*. For moms with living children, as they are honored with those precious home-made cards and a breakfast in bed, they are reminded that a child (or children) is missing from their celebration. These moms – as well as the fathers of these children -- can feel guilt, grief and shame because they participated in the death of another little one who will not share in the joy of that day.

But death and despair need not have the last word. In a healing program like Rachel’s Vineyard, an outreach of Priests for Life and Gospel of Life Ministries, parents can reconcile this loss and develop a spiritual relationship with their child as they go through the grieving and recovery process of the weekend. The children lost to abortion can now be welcome into their family and be remembered with love on Mothers/Fathers Day.

While there may still be a sense of grief, there is no longer despair because parents now have the hope, rooted in the death and resurrection of Christ, of one day being united in Heaven with their precious child.

Enroll your Mom and Dad

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of someone who has had an abortion, or for a particular group of people, or pregnancy center.

Order your supply of Mass cards today at PriestsForLife.org/MassCards.

You can also call 888-735-3448, ext. 237.

A Mother from the Moment of Conception

Janet Morana, *Priests for Life, Silent No More*

As we celebrate Mother’s Day and Father’s Day this year, let’s do away with expressions like “expectant mother,” “dad-to-be” and “parents-in-waiting.” A woman becomes a mother the moment her child is conceived. The same is true for a father, no matter what the circumstances of conception. We need to recognize this reality in the way we speak.

Something as simple as the language we use to describe babies and pregnancy can start a cultural shift in the way we think about the unborn.

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Please Give So I Can Live!

What you see above is a child killed by abortion in the second trimester. The bruises are from violent contractions which were chemically induced. The finger is that of Fr. Frank, as he was preparing this baby for his funeral.

These are the children we are working to save, and whose deaths we are trying to prevent.

But we can do it only with your help! Please donate today to Priests for Life!

We especially need monthly donors, because although every contribution helps, when we know we can expect a certain amount every month, it enables us to know we can carry out projects that require many months of advance planning.

Use the form on page 4 or visit PriestsForLife.org/Donate.

Stand True Pro-life Summer

Bryan Kemper, Director of Youth Outreach

Every summer the youth outreach for Priests for Life hosts a pro-life training internship for young people aged 18-28. Stand True will host 6-10 young people for the summer at their headquarters in Troy, OH.

These young pro-lifers will live as missionaries and raise their support for the summer as they are trained and put into the field to do pro-life work. One of the highlights of the summer is sharing their daily staple lunch of peanut butter and jelly sandwiches with Father Frank and Janet Morana at the annual National Right to Life Conference.

They will be trained in pro-life apologetics, giving pro-life speeches, writing pro-life articles and how to use social media effectively for the pro-life cause.

After they are trained the missionaries will hit the road in Van True (the Stand True missionary van) to put their training into action. They will travel to pro-life conferences, music festivals, religious conferences, major sporting events

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A Mother from the Moment of Conception

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A new line of greeting cards recognizes children in the womb but continues to rely on the “mother-to-be” status, which really is inaccurate. It’s much more life-affirming to buy Mother’s Day and Father’s Day cards for women and men who are looking forward to the birth of their child.

And for those who might not be so quick to embrace their new roles, that kind of affirmation could make the difference between life and death for the baby. We need to toss aside expressions like “crisis pregnancy” or “unplanned pregnancy” in favor of the much more positive “unexpected blessing.” And instead of asking a woman what she’s planning to do about her pregnancy, which opens the door to abortion, the best response is, “How can I help?”

Every one of us can play a role in making abortion unthinkable, and we can start by being more careful about the words we use. My book ***Recall Abortion*** devotes an entire chapter to the simple things every one of us can do to end the tragedy of abortion. To order the book, go to RecallAbortion.com.

Stand True Pro-life Summer

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and youth rallies across the country.

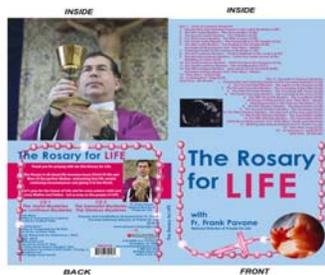
At these events they will run a pro-life table, speak, lead outreach and prayer vigils to local abortion mills, distribute literature and take part in street activism. For many of these young people it will be their first time praying at the abortion mills and can truly be a life changing experience. Last summer the team was able to see a baby saved by a local sidewalk counselor on their very first abortion mill outreach, something they will never forget.

Please be part of this effort through prayer, and through your generous donations to provide materials, meals, and accommodations for our missionaries. To donate and to see the summer schedule, go to: StandTrue.com/StandTrueInternship.

Featured Products from ProLifeProducts.org

Rosary for Life CD – NEW!

With this 2-CD set, you can pray the Rosary along with Fr. Frank Pavone, who offers his pro-life meditations on each mystery.



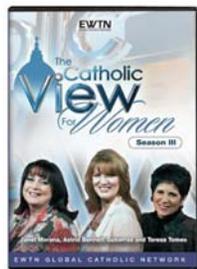
Where is Your Brother: Expanding the Beloved Community CD and DVD – NEW!

In this sermon, Fr. Frank calls on all those who honor Dr. King and work for social justice to recognize that restoring protection to children in the womb is the next great piece of unfinished business that the dream of Dr. King demands we accomplish.



The Catholic View for Women Season 3 – NEW!

Janet Morana, Teresa Tomeo and Astrid Bennett are back, and they're inviting women all over the country to do a double-take at Hollywood's standards of femininity, as they tackle contemporary issues Catholic women face in the modern world. Topics discussed include: What Catholic Women Think; Body Image Blues; Catholic and Divorced and BIBLE - Basic Instructions Before Leaving Earth. 4 discs / 6 1/2 hrs.



Pray with us for Life

PrayerCampaign.org is our prayer website. Visit there often for prayer campaigns, intentions, and resources, and to join the over 87,000 people in our cause "Pray to End Abortion."

May intention: That the unborn be remembered at graduation ceremonies nationwide.

June intention: For an increase in pro-life themes in mass media and entertainment.

May 29-June 8, 2014: Pentecost Novena for Life

June 26-July 4, 2014: Prayer of Thanks for our Nation's Independence

- Send ___ *Rosary for Life* CD(s) (#3466) at \$16.99 each for a total of \$_____.
- Send ___ *Where is Your Brother* CD(s) (#3463) for \$5.00 each for a total of \$_____.
- Send ___ *Where is Your Brother* DVD(s) (#3464) for \$7.00 each for a total of \$_____.
- Send ___ *The Catholic View for Women Season 3 DVD set(s)* (#3470) for \$40.00 each for a total of \$_____.
- Additional Donation \$_____ Total Donation \$_____
- I made my check payable to: Priests for Life.
- Please charge my contribution to my credit card:
 - VISA MASTERCARD
 - AMERICAN EXPRESS DISCOVER

Card #: _____ Exp: ___/___/___
 Signature: _____
 Name: _____
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 Phone: _____ Email: _____

I would like to be a monthly donor. Please charge \$_____ each month to the credit card indicated above.

Order at ProLifeProducts.org or use this order form and mail in the enclosed envelope to Priests for Life, PO Box 141172, Staten Island, NY 10314.

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\$50.01 to \$100 ...	\$16.95
\$100.01 to \$200 ...	\$24.95
\$200.01 or more ...	\$34.95

Keep up with Fr. Frank at FrFranksBlog.com!