

# CITIZENS FOR SELF-GOVERNANCE LITIGATION SUMMARY

## **Representing Plaintiffs in *National Religious Broadcasters, et al., v. Werfel***

- Court: United States District Court for the Eastern District of Texas
- Party Supported: National Religious Broadcasters and a few Christian churches
- Issues: Federal government's violation of First Amendment free speech rights and free exercise rights; Religious discrimination.
- Attorneys: Michael Farris (lead counsel representing National Religious Broadcasters), Rita Peters on behalf of Citizens for Self-Governance.

### **Summary:**

This lawsuit against the IRS challenges the Johnson Amendment, which is the part of the Internal Revenue Code that forbids 501(c)(3) organizations from supporting political candidates or parties. We argue that the IRS discriminates in its enforcement of this provision, freely allowing liberal candidates to campaign in churches and allowing liberal churches to speak in support of them, while threatening conservative churches with loss of their non-profit status if they say anything that can be construed as supporting a candidate. We also argue that the Johnson Amendment violates

the First Amendment on its face, because it conditions organizations' tax-exempt status on their forfeiture of their First Amendment right to political speech. Rather than making the portion of the organization's spending that goes toward political speech taxable, under the Johnson Amendment all donations become taxable, and the organization loses tax-exempt status, if it makes even one statement in support of a political candidate. Finally, we argue that the Johnson Amendment violates the First Amendment because it creates a "chilling effect" on protected speech of 501(c)(3) organizations.



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