

The IRS, Johnson Amendment and Tax Status

Dan Fisher

Times have changed since the 20th century. And then it's also important that we understand proper terms. Take, for example, a 1921 manure spreader, and compare it to a 2021 manure spreader; the same function, but times have changed. So don't confuse these two. Similarly, there is a difference between weeds and dopes; make sure you know the difference because they're not the same. In the early part of the twentieth century, Einstein showed us that when we look at anything with a different lens, what we see will be different. This can be applied to so many aspects of our daily lives. We must address the church and its tax-immune or, what one might say, the tax-exempt status.

One of the reasons pastors are so fearful about speaking out about issues of culture and politics is that they've been conditioned to believe that their tax-exempt status is a gift from a benevolent government as if our government is benevolent. Secondly, some pastors feel as though they are in danger of losing their tax-free status. And if the pastor doesn't think that, typically, his deacons do. Because they've been told this, it's just like separation of church and state. It's just like the old saying; you can't legislate morality. There's just a ton of these things that people have been taught that are just really not so.

The IRS can become a weapon in the hands of a leftist government. But they denied tax-exempt status to groups that qualified and were using that as a weapon. We saw under Obama that he was weaponizing the IRS and was refusing to grant through the director of the IRS, who, of course, resigned and took the Fifth Amendment. And Mrs. Lerner wouldn't tell the truth, took her golden parachute and disappeared. But they denied tax-exempt status to groups that qualified and were using that as a weapon.

And I will tell you that if things do not turn around, what I'm going to share with you may not end up being true. It is true today, but if the leftists are allowed to keep doing what they're doing, there will come a day when they're going to weaponize the IRS. And they're going to try to use the IRS to shut us down. That's why we must understand this information now and act accordingly because if we do that, we can prevent that from occurring. So we want to talk about these because these are essential subjects.

Now, let me also give a little bit of a precursor here or a disclaimer. You and I should not talk about things because the government says we can; we talk about them because they're true. And we should not be quiet because the government says you can't talk about that. If it's true, we need to talk about it.

So our tax-exempt status should not be a primary motivator or a primary determiner as to what we do and don't talk about. Even if we were not tax-exempt, we ought to speak the truth. Even if we were in danger of losing our tax-exempt status, we should still preach the truth. This should not be the reason that we say what we say or don't say what we say. So understand that. I'm not holding out tax-exempt status as a goal that needs to be at the top of our lists. At the same time, though, we do need to understand our history and understand the law.

Matt Staver, the president and the founder of Liberty Counsel, is a preeminent attorney on churches and tax law. He is an excellent source to help us know more about what we can and can't do. Some have never heard just how much freedom you do have.

First- The church's tax-exempt status is not a gift bestowed by a benevolent government. That's the first thing we need to understand. None of your rights is a gift from the government, and the fact that the government exists is a gift from you. A while ago, I was visiting with someone, and he said to be honest with you, the government should apologize to us.

It's kind of like what you do to a horse when you halt or break it. Once that horse is halt or training, it's still as strong as it was before. It could drag you all over that pasture, if it wanted to, with that halter on. But you've trained it to believe that once you put that halter on it, it can't. So since it thinks it can't or it shouldn't, it's been conditioned, it doesn't, but it could. You stake out a place in the ground and tie an elephant to it; he could pull that stake out and take off.

But if you've ever been to a circus, some of those elephants are just tied to a stake in the ground. Well, how did they get that elephant to believe that he can't pull free? By doing it when he was little. And you train him, he's conditioned to think that way. We've been con addition to thinking many things that are not true, but we operate accordingly because we believe they are true.

Now, this is Eric Stanley. Eric Stanley is one of the guys who's been a part of the Alliance, Defending Freedom, the Alliance Defense Fund. They're the largest pro-bono Christian defense organizations in the world. But he has something to say that I think is essential for us to hear. He is an attorney himself, and please listen to what he says.

He says, "With all of the discussion swirling about whether church leaders can speak freely about electoral candidates from the pulpit, one question frequently comes to the fore. If a church wants to talk about the position of electoral candidates, it can just give up the gift of tax-exempt status bestowed by the government. That would be simple enough if it weren't completely wrong. That's because churches receive a tax exemption as a matter of constitutional right, not legislative grace."

Now, that is very important that you digest that. That is a constitutional right, not the gift of the government to you. Now, when the framers were setting up our republic, and we've already been talking about that a lot this morning, one of the things that they understood or, excuse me, understood, was that a sovereign could not tax another ruler. So, for instance, the framers understood that a monarch such as this new federal government did not have the authority to tax a fellow sovereign like a state.

So if you'll notice, the federal government does not tax Oklahoma, or if you're from another state, your state. They don't have the authority to do that because your state is a sovereign entity. Now we no longer act like it because we've forgotten the facts. We've forgotten the truth, or we never knew it. But the state is a sovereign entity, so the federal government understood that they could not tax a sovereign entity. Since the founders considered the church a sovereign entity, they understood it to be outside of the reach of governmental authority and taxation.

That's what the First Amendment is all about. Congress can't make laws that have to do with religious expression. And the church and it's paying taxes to the government is a part of that.

Now there's thinking that goes behind this, and we'll get to that in just a second, but our framer understood the importance, and we shared it in the last session, the importance of morality to a self-governing people. And they understood that morality could only exist with religious instruction and religious influence. And religious, meaning Christian.

So they understood the importance of the church to the republic, to a self-governing people. So they recognized the church as sovereign. So as early as 1777, Virginia exempted churches from paying

property taxes. New York did the same thing in 1799. Washington D.C. followed suit in 1802. That same year, the Seventh Congress exempted all churches in America from property taxes.

So what you see, there is a progression of our leaders understanding what our framers believed at the very beginning, that the church is a sovereign entity and should be left alone by the government. Now, there's a reason for that. And that's because of the power of taxation. One of the biggest problems that I find in our constitution, and I'm talking about the U.S. Constitution, is the, I don't know that it's ambiguous, but the power of the government to tax is a tremendous problem in our us constitution.

Because what they've ultimately done with that power, though it was only given to the federal government in pursuance of the federal government's enumerated powers, meaning that the framers listed what the federal government was going to have the authority to do. And they only had the power to tax to do what they were enumerated to do. Unfortunately, the federal government today has gone well beyond its enumerated powers, and therefore it just taxes in any way that it wants.

And then we've, of course, amended the constitution, and we've added income tax, which, by the way, is one of the steps in the Communist manifesto in taking over a people, is to have a graduated income tax. The reason for that is you discourage productivity. And the reason why the leftists want to discourage productivity is that if you're not productive, you have to depend on someone else. And who would that someone else be? The government, Uncle Sam. And so they don't want us to be productive.

So there have been court cases about this business of sovereigns taxing sovereigns and the power of taxation. And for instance, in 1819, while arguing the case of *McCullough versus Maryland*, a case determined whether or not an individual state could tax the First Bank of the United States. So here's a state trying to tax an agency of the federal government, and there's another sovereign entity. So you've got a sovereign entity trying to tax a sovereign entity. So this ended up in court. Daniel Webster made this statement, "An unlimited power to tax involves necessarily a power to destroy."

Now, this was the central thought of the framers. You see, they understood that if the government can tax at its will, it can eventually put things out of business that it doesn't like. That's reasonable enough, and it's easy enough to understand. If you have a business that they don't want, they'll tax you so much. They tax you into oblivion. That is exactly what's going to happen, to a degree, if this Equality Act is passed. Because of what's going to happen, there won't be taxation so much, but the federal government will empower the LGBTQ+ community to sue your church into oblivion. In either way, you're using the power of money to cause something to cease to exist.

So in this argument, Daniel Webster points out that, ultimately, this power to tax must be greatly limited, or the federal government can destroy any entity it wants, sovereign or not. So in the Supreme Court's decision, *McCullough versus Maryland*, Chief Justice, John Marshall, wrote this, that the power of taxing it, meaning the First Bank of the United States, by the States might be exercise so asked to destroy it because that's what the states were wanting to do, is put the federal bank out of business. I wish they had. But anyway, to exercise as to destroy it, it is too obvious to be denied the power to tax involves the power to destroy.

So he parrots what Daniel Webster had said in the actual hearing of the case. So this was the thinking of the framers then. When the country was founded, and the church was outside of taxation, they saw the church as a sovereign entity, and therefore they did not have the authority to tax them. Secondly, they knew that to give the government the power to tax the church would give the government the power to destroy the church. They understood that as well.

So as recently as 1971, the U.S. Supreme Court affirmed this principle in *Lemon versus Kurtzman*. Justice Warren Burger had this to say, "In *Walz versus Tax Commission*, 1970, it was argued that a tax exemption for places of religious worship would prove to be the first step in an inevitable progression, leading to the establishment of state churches and state religion." Ultimately, this is ludicrous. But he goes on to say, "That claim could not stand up against more than 200 years of virtually universal practice imbedded in our colonial experience and continuing into the present."

So what he's saying is what we want him to say, that just because the government does not tax the church doesn't mean that they're establishing the church. Just like allowing the citizens to erect a Christmas tree, a courthouse lawn does not make everybody become a Christian. Or, to put, a nativity scene. Or whatever. It's a ridiculous kind of connecting the dots that don't relate to thinking that, just because there's a Christmas tree on the courthouse lawn, that now we have established a state church. It's simply ridiculous. So what Burger is saying here, or even though I'm not necessarily a huge fan of Burger, it doesn't matter now that I wouldn't be a fan of him, but he's right here. Ultimately, this poses no problem.

Two. The church is tax-exempt because it is a sovereign entity and is essential for self-governing people. Now, I mentioned that as we moved into the is. Paul gave this quote a little bit earlier, but Benjamin Franklin makes the point that I think we need to hear again that only a virtuous people are capable of freedom. So the more wicked we become, we become less able to govern ourselves, which is obvious. We don't have self-discipline. Well, if you can't discipline yourself, how in the world could you govern yourself? Well, you couldn't.

So, the more wicked we become, the more room we give for government to pick up the slack. And notice today, we want the government to regulate everything. The government regulates everything. And unfortunately, with all of this massive regulation, we have little of a free market left. And with this ability to regulate and tax, the government is literally tightening down the screws so that, ultimately, even though they may not own the capital, they control how the capital can be used.

Well, that's not a free market. And that's not capitalism as we understand it. Of course, George Washington, I gave this quote a while ago, but sometimes these sessions are presented apart from one another. Still, he reminds us that the two pillars that hold up a self-governing people are morality and religion. And you can't have morality if you don't have religion. These go hand-in-hand.

Now, it's important that our people understand this. And I suggest to you that most Christians do not. They may have remotely heard these quotes or heard somebody may have said something like this, but it is our job to make sure that they know it, that they know it, that they can repeat it, and discuss it with other folks. Because even if they know it, they can't defend it. And so when they're at the water cooler, or work, or school, or whatever, and someone makes some stupid statement about the power of government and all this, and you can't legislate morality, they know instinctively that's not right. Still, they don't know how to answer it. They don't know how to refute it.

We have to teach them how to do that. This is part of what it means to be a black rope preacher. Of course, John Adams, that religion and morality alone can establish the principles upon which freedom can securely stand, the only foundation of a free constitution is pure virtue. And then our constitution was made only for a moral and religious people. So they understood this. They understood the importance of the church. Therefore, it is tax-exempt.

Three. During the entire history of the Internal Revenue Service, not one church has ever lost its tax-exempt status because of political speech. Now that's something that a lot of people don't know. See, we're kind of led to believe that, periodically, churches are just being given the boot by the IRS constantly. And churches are losing their tax-free status left and right. Well, that would be true, except that none have. Ever. No church has ever lost its tax-free status or its tax-exempt status because of political speech.

The church that came the closest was the church at Pierce Creek in Binghamton, I guess is how you'd say that, New York. This was in 1992, on October the 30th. They ran a full-page ad in the USA Today and the Washington Times telling people that they could not vote for Bill Clinton if they were a Christian. And this was a full-page ad. And it was quite the story in those days. I don't know if you remember it. But they even went as far as to solicit funds in this ad, which was probably a step that most of us wouldn't have taken. Even if we had purchased the ad, we probably wouldn't have tried to raise funds in the ad. They did. So they went beyond what most of us would feel like would already cause you to lose your tax-free status.

So what in the world happened to this church? The IRS did successfully prosecute that church, but the most they could do was revoke what is called the advanced tax-exempt letter that the church had received when it filed to become a 501(c)(3) originally. Now I don't know if you remember, but whenever you file like a new church and they side to become a 501(c)(3), which is, by the way, a separate discussion as to whether or not your church ought even to be a 501(c)(3). We might talk about that in a second. But when you do file to become a 501(c)(3), once you pass the hurdles, the IRS will send a letter of intent saying that we believe you qualify, and so as this process continues, you have this letter so that when your people give, they'll be able to deduct their offerings to your church.

That was the only thing that the IRS was able to do to that church. They never lost their tax-exempt status. Additionally, you need to understand that even though this advanced letter was revoked, Pierce Creek never lost its tax-exempt status ever. So all these wars were symbolism over substance. Now it's also important for you to note that an advanced letter of tax-exempt status is not required for a church to be tax-exempt. In fact, a church does not even have to officially file as a 501(c)(3) organization to be tax-exempt. Churches are automatically tax-exempt. Whether a church officially files as a 501(c)(3) organization or not, the IRS treats them as such. And most people don't know that.

See, you can be a church and not have to be a 501(c)(3). In fact, I would recommend that you not be a 501(c)(3). Just my opinion. Now let me tell you why. The C stands for a corporation. Once you become a 501(c)(3), you're treated like a corporation, not a church. That C doesn't stand for the church. It stands for the corporation. Do you want to fall under corporate law? No.

In fact, the reason why so many churches are now 501(c)(3), is back in the seventies and eighties, if you remember, there was talk going around about if someone slips and falls at your church, they can actually sue every member of your church. So, to protect yourself from liability, you need to incorporate. And that way, the only thing someone could do is sue the corporation, and they couldn't go after the individual members.

Now, that probably was bad advice to start with. But churches, back in the seventies and eighties, started incorporating primarily to shield themselves or their members, primarily, from liability. But

unfortunately, once you begin to do something for a long enough period of time, what did Paul say earlier? We begin to believe it's always been that way. So we have to be a 501(c)(3). So churches automatically start filing whenever their form files to be a 501(c)(3). And I would say you don't need to do that. If you're a church, you're already tax-exempt, and your members can claim their donations on their tax returns, whether you're a 501(c)(3) or not. And so I think it's probably better if your church is not a 501(c)(3).

Now, according to the U.S. government... In a number of cases, you can see the footnote there. Listen, because of the unique treatment churches receive under the Internal Revenue Code, the impact of the revocation, which means the letter that Pierce Creek lost, is likely to be more symbolic than substantial. All that will have been lost is the advanced assurance of deductibility in the event a donor should be audited. So, in other words, when they took that letter away from Pierce Creek, it was just smoke and mirrors, and it didn't mean a thing.

So what are we afraid of? See, we're afraid of the boogeyman that doesn't exist. We've been told stuff that it isn't quite true. In fact, the court went on to say, about that case, that it knew of no authority to prevent the church from reapplying for a prospective determination of his tax-exempt status and regaining the advanced assurance of deductibility. In other words, when it was revoked, it could be renewed.

But here's another deal. If the church ever did actually take away your non or your tax-exempt status, do you know what you could do? You could disband and reconvene the next day as a new church. And all of a sudden, you're not that church anymore. I mean, two can play this game, right? But see, we're so afraid, so we allow these tactics from the enemy to control what we are going to say. And we're definitely afraid. But here's the thing. Even if we did lose our tax-exempt status, are we going not to go ahead and preach the truth? Isn't that our number one calling?

Now, this, of course, is Matt Staver. You're going to see a video from him in just a moment. I want you to listen to what he says about Pierce Creek Church, which is the closest that a church has ever come to losing its tax-exempt status because of political speech. He said, understand that the only thing, the church that's the Church at Pierce Creek, lost in this case is its advanced tax-exempt letter ruling. Contributions given before the revocation of the IRS letter are still deductible and are not taxable to the church.

After the letter ruling was revoked, the church could continue as a church, continue receiving donations, Donors could continue to claim deductions on their income tax return provided that the church did not continue to endorse or oppose candidates. Of course, you just reorganize under a different name. If the church wants an advance letter ruling at some point in the future, it is free to ask for another one. Obviously, in the case of the presidential election, the church could easily cease endorsing or opposing a candidate since the election had transpired. I mean, it was all said and done. See, this is all after the fact. In saying all of this, my point is we're fearful of something that we don't need to be fearful of.

Now, let me tell you how you don't need to be fearful. Paul and I, back in 2008, were 33 of the original pastors who participated in the very first Pulpit Freedom Initiative that Alliance Defending Freedom. At that time, they were the Alliance Defense Fund put together. Back in 2008, the Alliance Defense Fund decided that it was time to assault the Johnson Amendment. We're going to talk about the Johnson Amendment.

And so what they wanted to do is they wanted to find some pastors around the country who would actually defy the Johnson Amendment. So they found 33 of us. Two chums from Oklahoma stood up and

said, "Count us in." And so we were a part of that effort. We flew to Scottsdale, Arizona. That's actually where Paul and I met one another. We knew of each other, or at least I knew of Paul, but we met in Scottsdale, Arizona. And they trained us in a classroom setting just like this. And when we left there, we were ready to go defy the Johnson Amendment.

Well, we did. We got into our pulpits; the Alliance Defense Fund signed an attorney-client privilege agreement with us. They were going to defend us. The whole goal was to get the IRS to come after us. And then Alliance Defense Fund would defend us, and we would get the Johnson Amendment into court and prove that it was unconstitutional. So we're assaulting the IRS, is what we're doing.

So, guys like Paul and me got into our pulpits, and we actually endorsed candidates from our pulpits in the sermon. But we didn't stop there. The next day, on Monday, we mailed to the IRS our sermons. We mailed the outline, the video recordings, the audio recordings, with a cover letter that said, "Yesterday, I preach this from my pulpit, exercising my First Amendment right. See you." Something like that. You, sucker. We didn't actually do that. Paul and his sermon made a very bold and lengthy presentation of the gospel, assuming that most IR agents are going to hell and need to hear the gospel. And so, like most tax collectors, he figured they needed a lot of help.

So here we are; we've defied the Johnson Amendment. We sent our sermons to the IRS. Now I've got to tell you, the whole time I'm doing this, I'm a little shaky. I don't know if about you, Paul, but I'm still a little shaking. As I'm licking the envelope and closing all that stuff up and sticking the stamp on I'm thinking, "All right, there goes the ministry like that?" So we mail it to them. But we waited, and we waited, and we waited. Paul, what did we hear from the IRS? Goose said not a thing.

Well, the next big election rolled around, so ADF said we're going to do it again. I guess they didn't get the message. Well, this time, we had a hundred pastors who officially signed up and did this again. We sent them our sermons again. And we waited, and we waited, and we waited. Nothing. The last official Pulpit Freedom Initiative that I know anything about, over 1600 pastors officially participated. And hundreds of others participated unofficially. You know what the IRS has done? Absolutely nothing. In fact, unofficially, they released a memo that basically said, "We really don't have the power to tell preachers what they can preach." Yeah. Yeah. Yeah.

Now, here's the thing. If we're so afraid of the IRS, we shouldn't be. But if we keep silent long enough, we'll have to be. It's just like old Benjamin Franklin said to those delegates of the Continental Congress, "We either better hang together or we'll hang separately." Richard Land used to, "If we're all willing to go to jail, none of us will have to." It's just that simple. It's just that simple. So don't be afraid of the IRS. Now that doesn't mean that we ought to be arrogant and flaunt things, and we ought to be disrespectful. I'm not suggesting that, but I am telling you that we cannot allow them to use fear tactics to tell us what we can and can't preach.

So let's talk about the Johnson Amendment here for just a moment. What in the world is the Johnson Amendment? Well, it's named the Johnson Amendment because of Lyndon B. Johnson, a Senator from Texas, who eventually became vice-president under John F. Kennedy. I think that's a pretty good picture of Lyndon if you want to know the story.

Well, whenever he was running for Senate from Texas, originally in 1948, he won, but his victory was only razor-thin by a margin of 87 votes. In fact, a lot of people are convinced that he stole the election with fraud. Well, because his first election was so razor-thin, when he ran again in 1954, a lot of conservative groups, especially by Mr. Hunt, began to organize themselves and began to try to blow the

whistle on who Lyndon B. Johnson really was. And one of the things that they were doing is they were blowing the whole whistle on the fact that he was soft on communism.

Two groups were formed in particular. One of those, you can see, is the Facts and Forum and then the Committee for Constitutional Government. And Johnson knew that he was in trouble because he barely was able to steal the first election, and now you've got these groups, well-funded, blowing the whistle on him and pulling the cover back. So what he did as Senator is he presented, on July the 2nd, 1954, with the help of a very compliant Senate... In fact, I would suspect that most senators never even knew what hit him. He runs through the tax code, what is known today as the Johnson Amendment.

The paragraph that everybody gets all worried about is where 501(c)3 groups are defined. And there are many 501(c)3 groups that are not churches, as you well know. But here's the part in yellow that becomes problematic. And some of these, the italicized part or in opposition to, was added in 1984. But here's what it says "And which does not, so that means any 501(c)3, which does not participate in or intervene in, including the publishing or the distributing of statements, any political campaign on behalf of, and then in A4 they added or an opposition to any candidate for public office."

Now what speaking out politically has to do being non-profit? I've never quite understood. What does that have to do with being for-profit are not-for-profit? Because you speak your convictions about a particular political subject. But this is the part that scares everybody. But here's the thing about the Johnson Amendment. It's simply unconstitutional. It limits the freedom of speech of a preacher. In fact, if you look in the Congressional Record, this is there is about the Johnson Amendment. That's it. There is no more discussion.

What Johnson was able to do is to run this through into the tax code of the IRS, I believe, before many senators really knew what hit him. And since Johnson was such a powerful and influential figure in the Senate, he just bullied his way through. And with implicit leadership in the Senate, he got it done. When I was in the legislature, I saw stuff like this happen all the time. That's all there is. You can look up online and read the whole dialogue in the Senate that occurred that day, and there's nothing to it.

The amazing thing about the Johnson Amendment is it doesn't even mention pastors. Now, here's the thing, guys. I'm not a church. Are you? Do you speak for your church? You really don't. I don't because I can preach my guts out on Sunday, and then my congregation can go out on Monday and prove that I didn't speak for them. Because they'll live the exact opposite of the way, I preached on Sunday. So it's pretty... Yeah. So it's pretty obvious to me. I don't officially speak for them. I mean, the fact is I'm an individual. I'm not a church. I'm a preacher. I'm standing behind this pulpit. I'll preach whatever dang will I please. And what I believe God has called me to preach. And I don't care whether you threaten jail time to me or not.

I'm not a church. I'm not a 501(c)(3). I'm a person with rights, unalienable from God. And I'm going to use them, sir, regardless of what you say, right?

And that's the kind of spine that we have to show. Because in the face of the IRS, they are a scary organization. And I know they can destroy me in a second. They can trump up stuff on me. And because of the way they've written the laws, they can seize all of my assets before I'm ever proven guilty. And then I have to prove myself innocent before I can get them back. I know what they can do to me. But in the end, I've had to decide who do I fear most, God or men? And my friends, I fear God. I'm going to have to answer to God someday for what I did and did not do. That's why this is so important.

Now, I want you to pick up on a piece of information that I was unaware of until just a few days ago. A 2016 Pew Research study found that black Protestants have been more likely than other Christian groups to report having heard their clergy speak out clearly on the merits or faults of a particular candidate. Now, I actually knew this was going on. Do you remember when Barack Obama was running for office the first time? Some black preachers were preaching to their congregations that they needed to vote for Barack Obama. Some black congregations took up offerings that are given to Barack Obama's campaign fund.

Now, why is it that they can get away with that? And the rest of us white crackers is that one guy said on the recording won't even speak out. What is up with that? And it's not even a black and white thing, to begin with. But my point is these guys have been doing this for years. They're not afraid of the IRS. Why is it that we are? In fact, here's what they found.

The Pew Research study found that 28% of black Protestants heard their clergy speak in support of Hillary Clinton during the 2016 campaign. One in five black Protestants, about 20%, said they had heard their ministers denounce Donald Trump. 4% of white evangelicals reported having heard their clergy speak in favor of a presidential candidate. Notice the difference. I take my hat off to the black preachers, and they stand behind their convictions. We're the cowards that don't. So it's time for us to become bold, not arrogant, brash, disrespectful, and bold.

It is time for us to stop apologizing for what we stand for. Your people want to know who you're going to vote for, and they want to know why. Your people want to know who to vote for. When I left my church in Yukon, I had a lady email me a few months later; the first major election that was coming up. she said, "Dan, I need you to help me on these elections. I don't know who to vote for." I said, "You

don't know who to vote for? I used to always preach on all this stuff." She said, "I know, but you're not there anymore. And that church has completely reversed itself, and not a word has been said about this coming election. I don't have the slightest idea how to vote."

Now, obviously, there are other there sources that she could go to, but you see, she had learned that when I was there, her shepherd would get in front of her and lay the facts out in front of her where it'd make it so crystal clear, she knew exactly what to do. That's what we have to do, man. We have to. And you must understand that many of our people will not just go dig and get a it on their own. They could, but they more likely won't. We're going to have to help them. And whether the IRS comes after us or not, we're going to have to stand.

So since the church has been tax-exempt since America's founding and therefore does not need to have a 501(c)(3) status to be tax-exempt, the Johnson Amendment ultimately violates the First Amendment by limiting freedom of speech and religion. You know what I do with the Johnson Amendment? Ignore it. That's what I do with the Johnson Amendment. I completely ignore it.

Now, I was thankful that President Trump actually issued an executive order restricting the IRS from prosecuting based upon the Johnson Amendment, but a lot of people were mistakenly under the notion that he had done away with the Johnson Amendment. Congress can only do that. A presidential executive order does not have the force of law that congressional decisions do. So he did not do away with the Johnson Amendment. That will have to be by Congress because it was placed into the tax code by Congress.

So then, in the end, pastors and churches must preach the truth on every subject regardless, regardless of the cost. Preserving our tax-exempt status should not be our number one goal, and preserving truth and liberty should be. And that's all I have to say about the IRS and the Johnson Amendment.

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God bless you as you stand strong for truth and for liberty.

<https://vimeo.com/604875869>