Congress of the United States
House of Representatives
Washington, DC 20515-0506

July 18, 2025

Mr. Billy Long
Commissioner of the Internal Revenue Service
Internal Revenue Service
1500 Pennsylvania Ave NW
Washington, DC 20222

Honorable Commissioner Long:

As members of the Congressional Freethought Caucus, we urge you to reconsider the Internal Revenue Service's (IRS) decision to propose the deeply flawed proposed settlement in the matter of *National Religious Broadcasters Association et al v. Long.* We strongly disagree with the stunningly inaccurate reinterpretation of the Johnson Amendment adopted in this proposed settlement. Congress passed the Johnson Amendment 70 years ago to reconcile and harmonize our nation's core principles of free speech, free exercise of religion and the separation between church and state. This proposed settlement now threatens to upend and unravel that careful and delicate balance.

When writing the tax code in 1954 to establish guardrails around organizational tax exemption, Congress included the Johnson Amendment without any extended discussion or debate. It was noncontroversial and widely supported precisely because it established reasonable boundaries between partisan politics and tax-exempt religious exercise. Under the Johnson Amendment, houses of worship are protected from government interference by securing tax exemptions while taxpayers are protected from being compelled to subsidize religious institutions' political speech. It is therefore deeply troubling that the IRS, in supporting the flawed arguments made by the plaintiffs in this case, accepts the false opposition that the religious Right has tried to create between the First Amendment's Free Exercise and Establishment Clauses.

The Religious Free Exercise and Establishment Clauses are equally essential and they stand best when they stand together. The American Founders were rebelling against centuries of established churches, religious warfare, Crusades, inquisitions, witch trials, and other manifestations of religious authoritarianism. They sought to break from theocratic rule and the imposition of religious orthodoxy on free citizens. The Constitution's Framers brilliantly perceived that the greatest threat to religious freedom and freedom of conscience was theocracy and one religious group deploying state power to persecute and oppress others.

The core argument of the IRS's Joint Motion for a Consent Agreement (Joint Motion) is that discussions conducted by houses of worship with their congregations about electoral campaign politics constitute nothing more than "a family discussion concerning candidates."[1] According to the Joint Motion, faith leaders endorsing political candidates from their tax-exempt

[1] Jt. Mot. for Entry of Consent Judgment, National Religious Broadcasters et al. v. Long, No. 6:24-cv-00311-JCB (E.D. Tex. Tyler July 7, 2025).

pulpit are engaging in a "family discussion" because this discussion doesn't "participate" nor "intervene" in a political campaign. The evidence that the IRS offers in support of this baffling claim are two definitions from Merriam Webster's 2025 edition. Casting aside over 70 years of legal precedent thus turns on nothing more than the magic trick of picking a preferred dictionary and ascribing choice definitions to a few well-chosen verbs.

The Joint Motion further contends that the Johnson Amendment is unenforceable in this case because, under the IRS's own admission, the agency has not enforced the statute prior to the complaint. This argument is extraordinary. The IRS, as part of the Executive Branch, is bound by Article II to take care that the laws be faithfully executed. In this case, the IRS must enforce the Johnson Amendment as passed by Congress until Congress votes to amend or nullify the statute. This amazing argument asks the courts to give the plaintiffs in this case a free pass to violate the Johnson Amendment because no one has dared to violate it before or because the IRS had other enforcement priorities. This argument blows the door wide open for other religious organizations —or for that matter, secular nonprofits—to petition the courts for their own free pass to engage in tax-exempt partisan political speech.

Congress passed the Johnson Amendment to protect religious institutions from government interference and the taxpayers from having to subsidize partisan political speech by religious actors. Houses of worship are not subject to the same transparency and accountability requirements as other 501(c)(3) organizations. Houses of worship are granted automatic tax-exempt status, and unlike other 501(c)(3)s do not have to apply for tax-exempt status (file Form 1023) or file annual returns (Form 990 series).[2] These institutions are also rarely audited. Allowing houses of worship to wade into politics not only erodes the separation of church and state but also opens the door to other even more sweeping potential abuses of their tax-exempt status. Without meaningful transparency or regulatory oversight, churches could become conduits for undisclosed political spending, influence campaigns, and partisan slate endorsements—all while enjoying the benefits of taxpayer subsidies.

The IRS cannot unilaterally reinterpret the Johnson Amendment and cast aside 70 years of settled law. We urge the IRS to reconsider its Joint Motion without further delay. We also request a written response within 30 days addressing the following:

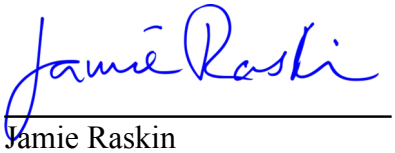
1. Explain the decision-making process behind the IRS's departure from its longstanding enforcement of a binding federal statute. What novel legal and factual interpretations undergird this decision?
2. Please describe any actions the IRS has taken or plans to take to remedy its failure to enforce the Johnson Amendment in accordance with longstanding legal interpretations and statutory requirements.

We appreciate your attention to this matter.

Sincerely,

[2] IRC § 508(c)(1)(A)

Jared Huffman
Member of Congress



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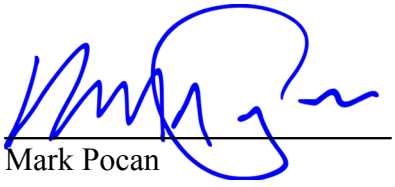

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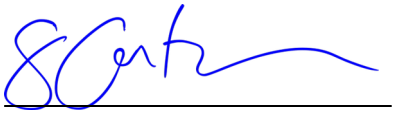

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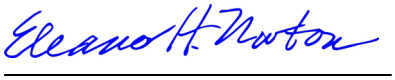

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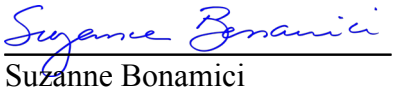

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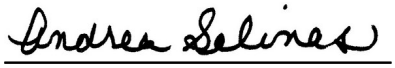

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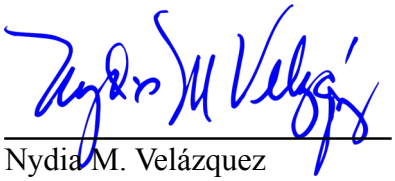

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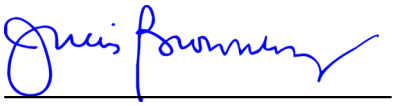

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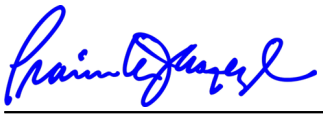

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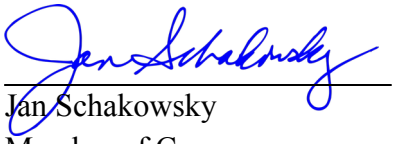

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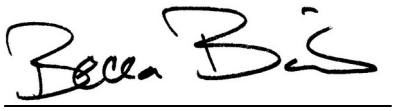

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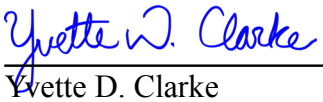

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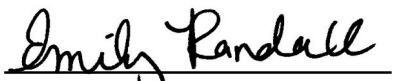

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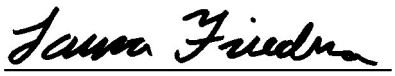

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