

LAW REVIEW ARTICLES LARGELY CONSISTENT WITH THE CONCLUSIONS OF THE ADF PULPIT INITIATIVE

1. Allan J. Samansky, *Tax Consequences When Churches Participate in Political Campaigns*, Political Law and Legal Theory Working Paper No. 76; Center for Interdisciplinary Law and Policy Studies Working Paper No. 49, Ohio State Univ. College of Law (August 2006); available at <http://ssrn.com/abstract=924770>.
 - Concludes that section 501(c)(3) should not be used to regulate communications between religious leaders and their adherents in church services or routine newsletters
2. Jennifer M. Smith, *Morse Code, Da Vinci Code, Tax Code and . . . Churches: An Historical and Constitutional Analysis of why Section 501(c)(3) does not Apply to Churches*, 32 J. L. & Pol. 41 (2007).
 - Concludes that section 501(c)(3) was never intended to apply to churches and that application of this section to churches ignores history and tramples churches' constitutional rights
3. Keith S. Blair, *Praying for a Tax Break: Churches, Political Speech and the Loss of Section 501(c)(3) Tax Exempt Status*, 86 Denv. U. L. Rev. 405 (2009).
 - Written by a former trial attorney for the Department of Justice's Tax Division now a professor at University of Baltimore.
 - Concludes that a limited exception be created in section 501(c)(3) for churches so they can speak freely to their congregation on all issues, including politics, during religious services.
4. Johnny Rex Buckles, *Is the Ban on Participation in Political Campaigns by Charities Essential to their Vitality and Democracy? A Reply to Professor Tobin*, 42 U. Rich. L. Rev. 1057 (2008).
 - Concludes that unfettered intervention in campaigns by charities is not a good idea, but that a limited intervention in campaigns is appropriate.
5. Steffen N. Johnson, *Of Politics and Pulpits: A First Amendment Analysis of IRS Restrictions on the Political Activities of Religious Organizations*, 42 B.C.L.R. 875 (2001)
 - Analyzes the various justifications for the Johnson Amendment and concludes that respect for constitutional principles of free speech and free exercise demand some freedom to address candidates and elections from the pulpit.

6. Richard W. Garnett, *A Quiet Faith? Taxes, Politics and the Privatization of Religion*, 42 B.C.L.R. 771 (2001)
 - Details how application of Johnson Amendment harms churches and “privatizes” faith.
7. Patrick L. O’Daniel, *More Honored in the Breach: A Historical Perspective of the Permeable IRS Prohibition on Campaigning by Churches*, 42 B.C.L.R. 733 (2001).
 - Detailed analysis of the history of the Johnson Amendment.
8. Shawn A. Voyles, *Choosing Between Tax-Exempt Status and Freedom of Religion: The Dilemma Facing Politically Active Churches*, 9 REG. U. L. REV. 219 (1997).
 - Concludes churches should be free to discuss candidates without fearing loss of tax-exempt status. Analyzes from perspective of *Pierce Creek* case.
9. James D. Davidson, *Why Churches Cannot Endorse or Oppose Political Candidates*, 40 REV. REL. RES. 1 (1998).
 - Detailed history of passage of the Johnson Amendment and the conclusion that it had nothing to do with churches.
10. Lloyd Hitoshi Mayer, *The Pulpit, Politics, RFRA and Institutional Free Exercise*, Notre Dame Law School Legal Studies Research Paper No. 08-30, available at <http://ssrn.com/abstract=1273602>.
 - Concludes that RFRA applies to invalidate the Johnson Amendment as applied to sermons from the pulpit and that the institutional free exercise doctrine may also apply.