

This is Lieutenant Roger McCort from The Salvation Army in Eureka with today's Community Comment.

As a member of the clergy, I need to approach election seasons with great caution. In my particular denomination, I have no personal time and am always a representative of the church. As such, I have no legal right to speak for or against any candidate or any partisan issue. This doesn't apply exclusively to pastors, reverends, or imams either. No corporate entity who is a 501(c)3 tax-exempt organization is permitted political voice.

According to the IRS, who has a fascinating article on the subject on their website, this limitation on free speech was put in place in 1954. Then-Senator Lyndon Johnson, in an effort to block certain secular organizations who had opposed his election, proposed an amendment to put an end to their campaigning. Churches and charities with the same tax exempt status just got caught in the crossfire. With the amendment in place, none of these organizations was allowed to speak in FAVOR of any candidate or issue.

When Congress revisited the amendment in 1987 the only change was added language to prevent tax-exempt orgs from OPPOSING any candidate or issue either.

Under the rules as they are written, the IRS is responsible to monitor any speech or publications from churches and to determine if the content is "too political." It is then required to act on any violations.

Obviously, this isn't what usually happens. Churches and their representatives often make political statements in support of and opposing candidates and issues, as do many other charitable and other tax exempt organizations. The only major penalty that has been handed down was in 1995. That's when tax exempt status was revoked from The Church at Pierce Creek in Birmingham, Alabama, for their publishing of a full page ad opposing a candidate in the 1992 presidential election.

In recent years IRS scrutiny has been more or less nonexistent. Politico Magazine reported in 2014 that this was the result of a case against a Minnesota church being tossed out on a technicality in 2007. Apparently an agency reorganization had eliminated the positions which were authorized to launch this kind of inquiry, making all ongoing investigations invalid.

That error has been corrected, but there have been no recent actions or probes which suggest any new cases have been opened. The last reminder to churches and charities that they should be cautious in this area was issued by the IRS in the fall of 2007.

All of which brings up the question of why you should care.

Well, it's been a difficult political season for all of us this year, no matter which side we take or don't. At one point in life, I was deeply involved in party politics and I can tell you that these last three weeks before an election are the tensest. It's so easy for us to get involved in divisive arguments, even with people we might normally get along with. So I thought we might all appreciate a chance to hear a relevant political story that's not likely to spark any debate.

Oh, are you curious what I think about my need to withhold my own political opinions? Well... I think we're out of time.

This has been Lt. Roger McCort for today's KINS Community Comment.