



December 13, 2011

Dear Pastor:

In your state, the 2014 elections have the potential to raise profound questions regarding the sanctity of life. Specifically, the voters in Florida may have the opportunity to vote on the Personhood Amendment. Supporters of the amendment are currently seeking to gather enough signatures to put the amendment on the 2014 ballot. Many pastors may want to speak in defense of life and in support of the amendment, but could be deterred for fear that their church's federal tax exempt status would somehow be endangered. Often, those fears are sparked by media reports of an "IRS crackdown" which in turn was triggered by complaints from leftist organizations bent on silencing the church.

In virtually every case, such charges are no more than bare scare tactics. The truth is that federal tax law allows a church to spend at least 5% (in some cases, up to 20%) of its total resources on direct lobbying for legislation, which includes both ballot initiatives and referenda. This certainly includes the right of church leaders to urge their congregations to vote for life and in support of the Personhood Amendment. Plainly stated, there is nothing in federal tax law to prevent a pastor from directly telling the congregation to support legislation that the church believes to be beneficial to the community and that would uphold the sanctity of life.

If you need legal advice on a specific situation, please contact ADF at (800) TELL-ADF or use the "need legal help?" link on the ADF website, [www.telladf.org](http://www.telladf.org). Note that ADF's services are provided without charge or obligation.

We encourage you to consider the 2014 election season as a special mission field. The issue of life on the ballot in that year's elections in your state will offer Christians a special opportunity to talk about moral truth. For example, ballot initiatives like the Personhood Amendment create a splendid opportunity to talk about a transcendent God who created every person for a purpose. We should not hesitate to seize such opportunities to speak—and certainly should not refrain from speaking based upon misperceptions of IRS regulations.

May God bless you in this crucial time.

Sincerely,

Erik W. Stanley  
Senior Legal Counsel