



## **CHURCHES MAY PROMOTE THE PASSAGE OF STATE AND FEDERAL MARRIAGE AMENDMENTS**

by

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Churches and other nonprofit, tax-exempt organizations may actively promote the passage of state and federal marriage amendments. Since 1934 when the IRS Code was amended to address lobbying activities, not one church has ever lost its tax-exempt status for engaging in too much lobbying. In general terms, churches may devote between 5 and 15% of their overall activities directly to lobbying, promoting or opposing the passage of legislation or constitutional amendments. If a church only engaged in 4½ hours of activity per week (3 on Sunday from 9:00-12:00 and 1½ hours for midweek services), the church could then devote up to almost 14 minutes every single Sunday promoting the passage of marriage amendments. If a church had a full-time employee that worked 40 hours per week, then the activity per week would be 44½ hours. If there are volunteers that teach Sunday School, then all of their activities should be included as well.

Activities such as day care, church schools and other outreach should be included in the church's overall activity. Even if the church exceeded the activity in a given week, the scale is not measured on a weekly basis, but on an annual or overall basis. Therefore, churches could devote much more than 5% for many weeks and then much less than 5% for subsequent weeks, so long as the overall activity is not considered substantial. And it should be remembered, this is only the minimum. As noted above, the permissible activity generally ranges between 5 and 15%. Since churches engage in so much overall activity as part of their ministry, it is no wonder that no church has ever lost or jeopardized its tax-exempt status for engaging in too much lobbying. Thus, churches may actively promote the passage of marriage amendments. Churches may therefore do the following:

- Set up and promote registration tables/events to obtain petition signatures supporting the amendment.
- Distribute the amendment petition on church property during church services or activities, and urge people to sign the petition.
- Email or write to church members urging them to sign a marriage petition.
- Preach about the importance of traditional marriage and urge people to support the marriage amendment.
- Conduct seminars, conferences or other meetings discussing traditional marriage and the amendment and urging people to sign the marriage petition.
- In addition to the petition, churches may engage in all of the above by urging people to vote in favor of the marriage amendment.

For more information, contact Liberty Counsel.