

The Religious Freedom Peace Tax Fund Bill

EXECUTIVE SUMMARY

- The Religious Freedom Peace Tax Fund Bill (RFPTF) would amend the Internal Revenue Code to recognize the legal status of conscientious objection to military taxes so that a taxpayer conscientiously opposed to participation in war in any form would have her or his income, estate, and gift taxes spent for nonmilitary purposes.
- The Bill establishes an account, a trust fund, in the U.S. Treasury of the United States to receive income, gift, and estate taxes paid by or on behalf of taxpayers who are designated conscientious objectors.
- Funds in the Religious Freedom Peace Tax Fund shall be allocated annually to any appropriation not for a military purpose.
- The method of deposit shall be prescribed by the Secretary of the Treasury in a manner that minimizes the cost to the Treasury and does not impose an undue burden on such taxpayers.
- The Secretary of the Treasury would report to the Committees on Appropriations of the House and Senate each year on the total amount transferred into the Religious Freedom Peace Tax Fund during the preceding fiscal year and the purposes for which such amount was allocated in such preceding fiscal year. This report shall be printed in the Congressional Record upon receipt by the Committees.
- Positive Revenue Effect: According to two studies by the Joint Committee on Taxation, the RFPTF raises revenue due to voluntary compliance of these taxpayers. There are added savings from decreased collection costs.
- Definitions: “Designated conscientious objector” means a taxpayer who is opposed to participation in war in any form based upon the taxpayer’s deeply held moral, ethical, or religious beliefs or training (within the meaning of the Military Selective Service Act) and who has certified these beliefs in writing to the Secretary of the Treasury in such form and manner as the Secretary provides. “Military purpose” means any activity or program which any agency of the Government conducts, and ministers, or sponsors and which effects an augmentation of military forces or of defensive and offensive intelligence activities, or enhances the capability of any person or nation to wage war.
- No Penalties for Religious Belief: The Bill does not interfere with Congressional authority over appropriations. The Peace Tax Fund would not reduce military spending, or require the Treasury to allocate money to specific government agencies. The Bill would assure that penalties are not imposed on citizens because of their religious beliefs.



The Religious Freedom Peace Tax Fund Bill

RATIONALE

Is there a way?...to permit sincere conscientious objectors to pay their full tax obligation without violating deeply-held religious or ethical beliefs? The central affirmation of the Religious Freedom Peace Tax Fund Bill is that each individual has the right not to be coerced into participation in killing other human beings – whether that participation is physical or financial. Ultimately this right is based on the freedom to exercise religion according to the dictates of conscience.

These Taxpayers' Either-Or Dilemma: Without a Peace Tax Fund provision, taxpayers who are conscientiously opposed to personal support for military expenditures are forced either to support a program antithetical to their intensely held beliefs, or to face heavy penalties. Citizens continue to risk fines, possible court appearances, property loss (including their homes), and even jail sentences. Some impoverish themselves and their families rather than be legally bound to pay the military portion of their taxes. The costs of obeying conscience are severe. The cost of disobeying conscience in terms of religious and moral integrity is, for them, untenable.

Religious Freedom: Many immigrated to this country expressly to escape religious persecution for their pacifist beliefs, yet in World War I hundreds of conscientious objectors were imprisoned for those beliefs. For more than three decades, these taxpayers have sought legal relief from having their homes, livestock, automobiles, and other property seized; bank accounts attached; wages garnished; fines imposed; and threat of imprisonment for failure to pay; or violating their consciences.

Moral and Legal Basis of Citizens' Claim: “The plight of these individuals is worthy of special consideration in view of the fundamental moral basis of their claims and the historically recognized unique status of conscientious objectors.” (CRS Memo). Regulations that compel actions contrary to conscience are more serious interferences than many others. Since 1940 conscientious objection to participation in military service based upon moral, ethical, or religious beliefs is recognized in Federal law, with provision for alternative service. These citizens are asking for alternative service for drafted dollars.

Not a tax exemption: Citizens who are conscientious objectors have nothing to gain financially. These citizens recognize and affirm their civic and legal responsibility to pay their full share of Federal taxes, and seek to do so without violation of their moral, ethical, or religious beliefs. These taxpayers would not be relieved of their responsibility to pay their taxes in full.

Broad support for this measure comes from Catholic, Protestant, and Jewish bodies.

Advantages to Government: The bill suggests a better method of collection with less burden to the administration and less burden to the courts. Revenues are now being lost to the government by those who cannot in good conscience pay the tax, so “earn down”, or purposely keep their income reduced to avoid paying taxes for war. According to the Joint Committee on Taxation there would be savings from increased voluntary compliance. There would also be savings from decreased collections costs.



The Religious Freedom Peace Tax Fund Bill

SUPPORTERS

A dramatic increase of support for the idea of a Peace Tax Fund has been realized in recent years amid widespread interest in protections for conscientious objectors to participation in war.

National organizations that endorse the Religious Freedom Peace Tax Fund Bill:

American Friends Service Committee	Mennonite Church USA
Baptist Peace Fellowship of North America	National Committee for Amish Religious Freedom
Buddhist Peace Fellowship	National Council of Churches
Campus Greens	National Federation of Priests' Councils
Center on Conscience and War / NISBCO	National Lawyers Guild
Christian Legal Society	National War Tax Resistance Coordinating Committee
Church of the Brethren	NETWORK: A Catholic Social Justice Lobby
Episcopal Peace Fellowship	Nonviolence International
Evangelicals for Social Action	Pax Christi USA
Every Church a Peace Church	Peace Action
Franciscan Federation of Brothers and Sisters of the US	Presbyterian Church (USA)
Franciscan Sisters of the Poor	Presbyterian Peace Fellowship
Friends Committee on National Legislation	School Sisters of St Francis
Friends United Meeting	Sojourners Magazine
Global Coalition for Peace	Unitarian Universalist Association
Grandmothers for Peace International	United Church of Christ, Justice & Witness Ministries
Green Party of the United States	United Methodist Church General Board of Church & Society
Institute for Peace & Justice	Veterans for Peace
Jewish Peace Fellowship	War Resisters League
Leadership Conference of Women Religious	Women's International League for Peace and Freedom (WILPF)
Lutheran Campus Ministry	
Lutheran Peace Fellowship	
Lutheran Student Movement	
Mennonite Central Committee	

International Peace Tax Campaigns:

Australia	France	Japan	Spain
Belgium	Germany	Netherlands	Sweden
Canada	Hungary	New Zealand	Switzerland
Denmark	Italy	Norway	United Kingdom
Finland			

