



Protecting the Equal Rights
of Nonreligious Americans

July 21, 2025

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The Honorable Scott Bessent
Office of the Secretary
Department of the Treasury
Washington, DC 20220

Dear Secretary Bessent,

We, the undersigned organizations, are disturbed that the Internal Revenue Service has joined with faith-based plaintiffs in a court filing asking that the Johnson Amendment not be enforced against the plaintiffs. Furthermore, the IRS has asked the court to rule that the Johnson Amendment does not apply to “speech by a house of worship to its congregation, in connection with religious services through its customary channels of communication on matters of faith, concerning electoral politics viewed through the lens of religious faith.”

The Johnson Amendment became law seven decades ago because Congress decided that nonprofits including churches and other houses of worship should engage in educational, social service, and community service activities, not overt political activities, in exchange for their tax exemption. The IRS cannot simply decide that it will now fail to enforce that section of the tax code as it applies to houses of worship, yet enforce the tax code when it applies to the 1.1 million other nonprofits in the country.

The deterrent effect of the Johnson Amendment has resulted in at least partially meeting the Amendment’s purpose: keeping politics out of the pulpit. However, the Johnson Amendment has not been interpreted as requiring a total ban on politics. Houses of worship have been allowed to:

- Provide members with nonpartisan information regarding an election.
- Organize voter registration drives.
- Host candidates as speakers provided that each candidate is given an equal opportunity to speak.
- Hold discussions about the relationship between church doctrine and ballot issues.

What has not been allowed is supporting or opposing specific political candidates. The IRS is saying this is now perfectly acceptable for houses of worship. The ramifications are numerous and troubling.

Candidates would now vie for the endorsements of pastors, rabbis, and imams. Campaign money can currently be used to donate to nonprofits. We have no doubt that such donations will be offered or solicited, legally or illegally, for endorsements. Church officials who would prefer not to engage directly in politics may be asked to endorse candidates by church members; members who contribute to their



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church's coffers. Congregations will debate whom to endorse. It's unclear whether the language proposed by the IRS about political speech reaching churchgoers over "customary channels of communication" includes people who watch religious services streamed online or on TV, rather than just those who attend services in person. You can be sure some churches will test that out and spread their political message as widely as possible.

Houses of worship are ready-made audiences for political candidates and campaigns. Both parties have taken advantage of that to the extent allowed, and sometimes further. Some pastors, rabbis, and imams have already ignored Johnson Amendment restrictions and we have seen the results: congregations have been told that God wants them to vote for a certain candidate, and congregations have been told that another candidate is a demon in the biblical sense, which they take seriously. We do not believe this is the type of speech the IRS should begin subsidizing through the nonprofit status.

As a coalition of organizations that support the rights of the nonreligious, we are not the only ones against using houses of worship as a political platform; you can find numerous voices who believe that a house of worship should be a place of spiritual sustenance and moral guidance, and not a political platform. This is not a change the American people are asking for. In 2022, Pew Research found that only 20 percent of adults want religious leaders to make political endorsements.

As a secular coalition we can tell you that America's system of government functions best when religion is protected from political interference and when politics is protected from religious interference. The founders wrote a secular Constitution to establish a secular government. The Johnson Amendment supports that goal. Allowing the IRS to abdicate its responsibility to enforce that provision of law harms that goal. We urge you to work with the IRS commissioner to reverse the position taken in the court case in question. Politicizing churches, synagogues, and mosques should not be part of your legacy as Secretary of the Treasury.

Sincerely,


Steven Emmert
Executive Director

American Ethical Union

American Humanist Association

Atheist Alliance of America

Black Nonbelievers

Center For Inquiry/Richard Dawkins Foundation for Reason and Science



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Camp Quest

Ex-Muslims of North America

Freedom From Religion Foundation Action Fund

Freethought Society

Hispanic American Freethinkers

Military Association of Atheists and Freethinkers

Recovering From Religion

Secular Student Alliance

Secular Woman

Society for Humanistic Judaism

The Clergy Project

Unitarian Universalist Humanist Association