

Senate Resolution 752

By: Senators Harbin of the 16th, Ligon, Jr. of the 3rd, Stone of the 23rd, Williams of the 27th, Albers of the 56th and others

A RESOLUTION

1 Encouraging the United States Congress to repeal the Johnson Amendment to the Internal
2 Revenue Code; and for other purposes.

3 WHEREAS, the Johnson Amendment is a provision in the Internal Revenue Code that
4 prohibits all 501(c)(3) nonprofit organizations in the United States from endorsing or
5 opposing political candidates; and

6 WHEREAS, most churches and religious organizations are organized as 501(c)(3) nonprofit
7 organizations; and

8 WHEREAS, the Johnson Amendment violates the principles of freedoms of speech and
9 religion; and

10 WHEREAS, the United States Congress has the authority to repeal the Johnson Amendment
11 to the Internal Revenue Code.

12 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that the members of this body
13 join together to encourage the United States Congress to repeal the Johnson Amendment to
14 the Internal Revenue Code.

15 BE IT FURTHER RESOLVED that the Secretary of the Senate is authorized and directed
16 to make an appropriate copy of this resolution available for distribution to the Clerk of the
17 United States House of Representatives and Secretary of the United States Senate.