

FIRST REGULAR SESSION

House Resolution No. 106

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SEITZ.

1952H.011

DANA RADEMAN MILLER, Chief Clerk

1 **WHEREAS**, freedom of speech is a fundamental right recognized throughout our society
2 and enshrined in Article I, Section 8 of the Constitution of Missouri and in the First Amendment
3 to the Constitution of the United States; and

4

5 **WHEREAS**, federal law, under 26 U.S.C. Section 501 and related statutes and
6 regulations, provides a federal income tax exemption to nonprofit organizations including, but
7 not limited to, certain religious organizations, but requires such nonprofit organizations to refrain
8 from engaging in certain forms of political speech in order to maintain their tax-exempt status;
9 and

10

11 **WHEREAS**, many religious organizations desire a greater opportunity to speak
12 politically on matters relating to elections and campaigns and desire the opportunity to publicly
13 endorse and oppose specific electoral candidates and political campaigns; and

14

15 **WHEREAS**, in order for such religious organizations to secure these opportunities
16 without losing their tax-exempt status, the United States Congress must first pass legislation that
17 amends certain existing provisions of the Internal Revenue Code; and

18

19 **WHEREAS**, the members of the Missouri House of Representatives believe that such
20 an amendment to the Internal Revenue Code would be proper and would advance the cause of
21 freedom of speech for religious organizations:

22

23 **NOW THEREFORE BE IT RESOLVED** that we, the members of the Missouri House
24 of Representatives, One Hundred First General Assembly, First Regular Session, hereby urge the

25 United States Congress to pass legislation that would amend the Internal Revenue Code to allow
26 nonprofit religious organizations to publicly endorse and oppose specific electoral candidates and
27 political campaigns while retaining their tax-exempt status; and

28

29 **BE IT FURTHER RESOLVED** that the Chief Clerk of the Missouri House of
30 Representatives be instructed to prepare a properly inscribed copy of this resolution for each
31 member of Missouri's congressional delegation.

✓