

HR 2085 IH

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To affirm the religious freedom of taxpayers who are conscientiously opposed to participation in war, to provide that the income, estate, or gift tax payments of such taxpayers be used for nonmilitary purposes, to create the Religious Freedom Peace Tax Fund to receive such tax payments, to improve revenue collection, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

April 23, 2009

Mr. LEWIS of Georgia (for himself, Mr. OBERSTAR, Mr. ELLISON, Mr. STARK, Mr. MCDERMOTT, Mr. PAYNE, Mr. RUSH, Mr. FATTAH, Ms. BALDWIN, Mr. MCGOVERN, and Mr. HOLT) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To affirm the religious freedom of taxpayers who are conscientiously opposed to participation in war, to provide that the income, estate, or gift tax payments of such taxpayers be used for nonmilitary purposes, to create the Religious Freedom Peace Tax Fund to receive such tax payments, to improve revenue collection, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the 'Religious Freedom Peace Tax Fund Act of 2009'.

SEC. 2. FINDINGS.

Congress finds the following:

- (1) The free exercise of religion is an inalienable right, protected by the First Amendment of the United States Constitution.

(2) Congress reaffirmed this right in the Religious Freedom Restoration Act of 1993, as amended in 1998, which prohibits the Federal Government from imposing a substantial burden on the free exercise of religion unless it demonstrates that a compelling government interest is achieved by the least restrictive means.

(3) Many people immigrated to America (including members of the Quaker, Mennonite, and Church of the Brethren faiths) to escape persecution for their refusal to participate in warfare, yet during the First World War hundreds of conscientious objectors were imprisoned in America for their beliefs. Some died while incarcerated as a result of mistreatment.

(4) During the Second World War, 'alternative civilian service' was established in lieu of military service, by the Selective Training and Service Act of 1940, to accommodate a wide spectrum of religious beliefs and practices. Subsequent case law also has expanded these exemptions, and has described this policy as one of ' . . . long standing tradition in this country . . .' affording 'the important value of reconciling individuality of belief with practical exigencies whenever possible. It dates back to colonial times and has been perpetuated in state and federal conscription statutes,' and 'has roots deeply embedded in history.' (Welsh v. United States, 1970, Justice Harlan concurring). During and since the Second World War thousands of conscientious objectors provided essential staff for mental hospitals and volunteered as human test subjects for arduous medical experiments, and provided other service for the national health, safety and interest.

(5) Conscientious objectors have sought alternative service for their tax payments since that time. They request legal relief from government seizure of their homes, livestock, automobiles, and other property; and from having bank accounts attached, wages garnished, fines imposed, and imprisonment threatened, to compel them to violate their personal and religious convictions.

(6) Conscientious objection to participation in war in any form based upon moral, ethical, or religious beliefs is recognized in Federal law, with provision for alternative service; but no such provision exists for taxpayers who are conscientious objectors and who are compelled to participate in war through the payment of taxes to support military activities.

(7) The Joint Committee on Taxation has certified that a tax trust fund, providing for conscientious objector taxpayers to pay their full taxes for non-military purposes, would increase Federal revenues.

SEC. 3. DEFINITIONS.

(a) Designated Conscientious Objector- For purposes of this Act, the term 'designated conscientious objector' means a taxpayer who is opposed to participation in war in any

form based upon the taxpayer's sincerely held moral, ethical, or religious beliefs or training (within the meaning of the Military Selective Service Act (50 U.S.C. App. 456(j))), and who has certified these beliefs in writing to the Secretary of the Treasury in such form and manner as the Secretary provides.

(b) Military Purpose- For purposes of this Act, the term `military purpose' means any activity or program which any agency of the Government conducts, administers, 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, including the appropriation of funds by the United States for--

(1) the Department of Defense;

(2) the intelligence community (as defined in section 3(4) of the National Security Act of 1947 (50 U.S.C. 104a(4)));

(3) the Selective Service System;

(4) activities of the Department of Energy that have a military purpose;

(5) activities of the National Aeronautics and Space Administration that have a military purpose;

(6) foreign military aid; and

(7) the training, supplying, or maintaining of military personnel, or the manufacture, construction, maintenance, or development of military weapons, installations, or strategies.

SEC. 4. RELIGIOUS FREEDOM PEACE TAX FUND.

(a) Establishment- The Secretary of the Treasury shall establish an account in the Treasury of the United States to be known as the `Religious Freedom Peace Tax Fund', for the deposit of income, gift, and estate taxes paid by or on behalf of taxpayers who are designated conscientious objectors. 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.

(b) Use of Religious Freedom Peace Tax Fund- Monies deposited in the Religious Freedom Peace Tax Fund shall be allocated annually to any appropriation not for a military purpose.

(c) Report- The Secretary of the Treasury shall report to the Committees on Appropriations of the House of Representatives and the 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. Such report shall be printed in the Congressional Record upon receipt by the Committees. The privacy of individuals using the Fund shall be protected.

(d) Sense of Congress- It is the sense of Congress that any increase in revenue to the Treasury resulting from the creation of the Religious Freedom Peace Tax Fund shall be allocated in a manner consistent with the purposes of the Fund.