

107TH CONGRESS
2D SESSION

S. 2886

To amend the Internal Revenue Code of 1986 to ensure the religious free exercise and free speech rights of churches and other houses of worship to engage in an insubstantial amount of political activities.

IN THE SENATE OF THE UNITED STATES

AUGUST 1, 2002

Mr. SMITH of New Hampshire (for himself, Mr. HELMS, and Mr. HUTCHINSON) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to ensure the religious free exercise and free speech rights of churches and other houses of worship to engage in an insubstantial amount of political activities.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Houses of Worship
5 Political Speech Protection Act”.

1 **SEC. 2. HOUSES OF WORSHIP PERMITTED TO ENGAGE IN**
 2 **POLITICAL CAMPAIGNS, ETC.**

3 (a) IN GENERAL.—Paragraph (3) of section 501(c)
 4 of the Internal Revenue Code of 1986 is amended—

5 (1) by striking “and which does not” and in-
 6 serting “except in the case of an organization de-
 7 scribed in section 508(c)(1)(A) (relating to church-
 8 es), which does not”, and

9 (2) by inserting before the period “and, in the
 10 case of an organization described in section
 11 508(c)(1)(A), no substantial part of the activities of
 12 which is participating in, or intervening in (including
 13 the publishing or distributing of statements), any
 14 political campaign on behalf of (or in opposition to)
 15 any candidate for public office”.

16 (b) NO DISBURSEMENTS FOR ELECTIONEERING
 17 COMMUNICATIONS.—The amendments made by this sec-
 18 tion may not be construed to permit any disbursements
 19 for electioneering communications which are impermissible
 20 under the Federal Election Campaign Act of 1971 (2
 21 U.S.C. 431 et seq.).

22 (c) EFFECTIVE DATE.—The amendments made by
 23 this section shall apply to expenditures made after the
 24 date of the enactment of this Act.

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