

114TH CONGRESS
2D SESSION

H. R. 6086

To amend the Internal Revenue Code of 1986 to protect the religious free exercise and free speech rights of churches and other houses of worship.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 20, 2016

Mr. LAMBORN introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to protect the religious free exercise and free speech rights of churches and other houses of worship.

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 “Protecting Religious
5 Expression Against Censorship and Harassment Act of
6 2016”.

1 **SEC. 2. HOUSES OF WORSHIP PERMITTED TO ENGAGE IN**
 2 **RELIGIOUS FREE EXERCISE AND FREE**
 3 **SPEECH ACTIVITIES, ETC.**

4 (a) IN GENERAL.—Section 501 of the Internal Rev-
 5 enue Code of 1986 is amended by redesignating sub-
 6 sections (q) and (r) as subsections (r) and (s), respectively,
 7 and by inserting after subsection (p) the following new
 8 subsection:

9 “(q) RULE RELATING TO HOUSES OF WORSHIP.—
 10 An organization described in section 170(b)(1)(A)(i) or
 11 section 508(c)(1)(A) shall not fail to be treated as orga-
 12 nized and operated exclusively for a religious purpose, nor
 13 shall it be deemed to have participated in, or intervened
 14 in any political campaign on behalf of (or in opposition
 15 to) any candidate for public office, for purposes of sub-
 16 section (c)(3) or section 170(c)(2), 2055, 2106, 2522, or
 17 4955 because of the content, preparation, or presentation
 18 of any homily, sermon, teaching, dialectic, or other presen-
 19 tation made during religious services or gatherings.”.

20 (b) REPEAL OF INJUNCTION AUTHORITY RELATING
 21 TO FLAGRANT POLITICAL EXPENDITURES OF SECTION
 22 501(c)(3) ORGANIZATIONS.—

23 (1) IN GENERAL.—Section 7409 of the Internal
 24 Revenue Code of 1986 is hereby repealed.

25 (2) CONFORMING AMENDMENTS.—

1 (A) Section 7410 of such Code is redesignig-
2 nated as section 7409.

3 (B) The table of sections for subchapter A
4 of chapter 76 of such Code is amended by strik-
5 ing the item relating to section 7409 and redesh-
6 ignating the item relating to section 7410 as
7 7409.

8 (c) EFFECTIVE DATE.—The amendment made by
9 this section shall take effect upon the date of enactment
10 of this Act.

11 **SEC. 3. CAMPAIGN FINANCE LAWS UNAFFECTED.**

12 No member or leader of an organization described in
13 section 501(q) of the Internal Revenue Code of 1986 (as
14 added by section 2) shall be prohibited from expressing
15 personal views on political matters or elections for public
16 office during regular religious services, so long as these
17 views are not disseminated beyond the members and
18 guests assembled together at the service. For purposes of
19 the preceding sentence, dissemination beyond the members
20 and guests assembled together at a service includes a mail-
21 ing that results in more than an incremental cost to the
22 organization and any electioneering communication under
23 section 304(f) of the Federal Election Campaign Act of
24 1971 (2 U.S.C. 434(f)). Nothing in the amendment made
25 by section 2(a) shall be construed to permit any disburse-

- 1 ments for electioneering communications or expenditures
- 2 prohibited by the Federal Election Campaign Act of 1971.

