

115TH CONGRESS
2D SESSION

H. CON. RES. 129

Recognizing the significance of the parsonage allowance to the Nation's religious and spiritual communities.

IN THE HOUSE OF REPRESENTATIVES

JULY 17, 2018

Mr. SESSIONS (for himself, Ms. GRANGER, Mr. SMITH of Texas, Mr. CULBERSON, Mr. POE of Texas, Mr. WEBER of Texas, Mr. CARTER of Texas, Mr. CONAWAY, Mr. BARTON, Mr. BABIN, Mr. POSEY, Mr. WILSON of South Carolina, Mr. BISHOP of Utah, Mr. SMUCKER, Mr. RUTHERFORD, Mr. WEBSTER of Florida, Mr. MARCHANT, Mr. FLEISCHMANN, Mr. PALAZZO, Mr. LUETKEMEYER, Mr. GIANFORTE, Mr. COLLINS of Georgia, Mr. BERGMAN, Mr. THORNBERRY, and Mr. WALBERG) submitted the following concurrent resolution; which was referred to the Committee on Ways and Means

CONCURRENT RESOLUTION

Recognizing the significance of the parsonage allowance to the Nation's religious and spiritual communities.

Whereas churches, synagogues, and other religious institutions lie at the heart of communities large and small across the United States;

Whereas these institutions are focal points for worship, spiritual devotion, education, neighborhood development, social services, and many other benefits to the communities of which they form an integral part;

Whereas, for more than 200 years, tax exemptions and exclusions for religious institutions have served as essential tools to promote religious liberty and prevent government entanglement, enabling these institutions to provide such benefits to their communities;

Whereas the parsonage allowance under section 107 of the Internal Revenue Code of 1986 is one such exclusion;

Whereas the parsonage allowance is available to clergy from a wide variety of faith traditions in nearly every community in the United States;

Whereas Congress intended the parsonage allowance to facilitate equitable treatment for tax purposes between church-provided housing for clergy and housing provided to secular and military employees by their employers;

Whereas the corresponding tax exclusion for secular employees is not viable in the religious context, given that many clergy are self-employed and the practices of religious employers vary in accordance with denominational structure and polity;

Whereas the parsonage allowance has been reflected in the application of the Internal Revenue Code since 1939;

Whereas throughout its history, the parsonage allowance has allowed religious leaders to live near their congregations and serve their communities; and

Whereas the parsonage allowance is essential to treating the faith community fairly and avoiding excessive government entanglement in religion: Now, therefore, be it

- 1 *Resolved by the House of Representatives (the Senate*
- 2 *concurring)*, That the Congress recognizes the significance
- 3 of the parsonage allowance to the Nation's religious and

- 1 spiritual communities, and supports its continued reten-
- 2 tion in the Internal Revenue Code of 1986.

