

108TH CONGRESS
1ST SESSION

H. R. 2037

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

MAY 8, 2003

Mr. LEWIS of Georgia (for himself, Mr. LEACH, Ms. NORTON, Mr. OBERSTAR, Ms. JACKSON-LEE of Texas, Mr. DELAHUNT, Mr. JACKSON of Illinois, Mr. GEORGE MILLER of California, Mr. FRANK of Massachusetts, Mr. TOWNS, Mr. HINCHEY, Mr. PAYNE, Mr. BROWN of Ohio, Ms. BALDWIN, Mr. OWENS, Mr. PAUL, Mr. RUSH, Ms. EDDIE BERNICE JOHNSON of Texas, Ms. LEE, Mr. DEFazio, Ms. WOOLSEY, Mr. FARR, Ms. HOOLEY of Oregon, Mr. HOEFFEL, Mr. SANDERS, Ms. CARSON of Indiana, Mr. MCGOVERN, Ms. ESHOO, and Mr. CLAY) 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.

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 “Religious Freedom
5 Peace Tax Fund Act”.

6 **SEC. 2. FINDINGS.**

7 Congress finds that—

8 (1) the framers of the United States Constitu-
9 tion, recognizing free exercise of religion as an
10 unalienable right, secured its protection in the First
11 Amendment of the Constitution; and Congress re-
12 affirmed it in the Religious Freedom Restoration
13 Act of 1993;

14 (2) taxpayers who are conscientious objectors
15 recognize and affirm their civic and legal responsibil-
16 ities to pay their full share of Federal taxes, and
17 seek to do so without violation of their moral, eth-
18 ical, or religious beliefs;

19 (3) for more than 25 years, these taxpayers
20 have sought legal relief from either having their
21 homes, automobiles, and other property seized, bank
22 accounts attached, wages garnished, fines imposed,
23 and threat of imprisonment for failure to pay, or
24 violating their consciences;

1 (4) conscientious objection to participation in
2 military service based upon moral, ethical, or reli-
3 gious beliefs is recognized in Federal law, with provi-
4 sion for alternative service; and

5 (5) the Joint Committee on Taxation has cer-
6 tified that a tax trust fund, providing for conscien-
7 tious objector taxpayers to pay their full taxes for
8 non-military purposes, would increase Federal reve-
9 nues.

10 **SEC. 3. DEFINITIONS.**

11 (a) DESIGNATED CONSCIENTIOUS OBJECTOR.—For
12 purposes of this Act, the term “designated conscientious
13 objector” means a taxpayer who is opposed to participa-
14 tion in war in any form based upon the taxpayer’s deeply
15 held moral, ethical, or religious beliefs or training (within
16 the meaning of the Military Selective Service Act (50
17 U.S.C. App. 450 et seq.)), and who has certified these be-
18 liefs in writing to the Secretary of the Treasury in such
19 form and manner as the Secretary provides.

20 (b) MILITARY PURPOSE.—For purposes of this Act,
21 the term “military purpose” means any activity or pro-
22 gram which any agency of the Government conducts, ad-
23 ministers, or sponsors and which effects an augmentation
24 of military forces or of defensive and offensive intelligence
25 activities, or enhances the capability of any person or na-

1 tion to wage war, including the appropriation of funds by
2 the United States for—

3 (1) the Department of Defense;

4 (2) the Central Intelligence Agency;

5 (3) the National Security Council;

6 (4) the Selective Service System;

7 (5) activities of the Department of Energy that
8 have a military purpose;

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

11 (7) foreign military aid; and

12 (8) the training, supplying, or maintaining of
13 military personnel, or the manufacture, construction,
14 maintenance, or development of military weapons,
15 installations, or strategies.

16 **SEC. 4. RELIGIOUS FREEDOM PEACE TAX FUND.**

17 (a) ESTABLISHMENT.—The Secretary of the Treas-
18 ury shall establish an account in the Treasury of the
19 United States to be known as the “Religious Freedom
20 Peace Tax Fund”, for the deposit of income, gift, and es-
21 tate taxes paid by or on behalf of taxpayers who are des-
22 ignated conscientious objectors. The method of deposit
23 shall be prescribed by the Secretary of the Treasury in
24 a manner that minimizes the cost to the Treasury and
25 does not impose an undue burden on such taxpayers.

1 (b) USE OF RELIGIOUS FREEDOM PEACE TAX
2 FUND.—Funds in the Religious Freedom Peace Tax Fund
3 shall be allocated annually to any appropriation not for
4 a military purpose.

5 (c) REPORT.—The Secretary of the Treasury shall re-
6 port to the Committees on Appropriations of the House
7 of Representatives and the Senate each year on the total
8 amount transferred into the Religious Freedom Peace Tax
9 Fund during the preceding fiscal year and the purposes
10 for which such amount was allocated in such preceding
11 fiscal year. Such report shall be printed in the Congres-
12 sional Record upon receipt by the Committees.

13 (d) SENSE OF CONGRESS.—It is the sense of Con-
14 gress that any increase in revenue to the Treasury result-
15 ing from the creation of the Religious Freedom Peace Tax
16 Fund shall be allocated in a manner consistent with the
17 purposes of the Fund.

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