

111TH CONGRESS  
1ST SESSION

# H. R. 2085

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.

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## 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

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## 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Religious Freedom  
3 Peace Tax Fund Act of 2009”.

4 **SEC. 2. FINDINGS.**

5 Congress finds the following:

6 (1) The free exercise of religion is an inalien-  
7 able right, protected by the First Amendment of the  
8 United States Constitution.

9 (2) Congress reaffirmed this right in the Reli-  
10 gious Freedom Restoration Act of 1993, as amended  
11 in 1998, which prohibits the Federal Government  
12 from imposing a substantial burden on the free exer-  
13 cise of religion unless it demonstrates that a compel-  
14 ling government interest is achieved by the least re-  
15 strictive means.

16 (3) Many people immigrated to America (in-  
17 cluding members of the Quaker, Mennonite, and  
18 Church of the Brethren faiths) to escape persecution  
19 for their refusal to participate in warfare, yet during  
20 the First World War hundreds of conscientious ob-  
21 jectors were imprisoned in America for their beliefs.  
22 Some died while incarcerated as a result of mistreat-  
23 ment.

24 (4) During the Second World War, “alternative  
25 civilian service” was established in lieu of military  
26 service, by the Selective Training and Service Act of

1       1940, to accommodate a wide spectrum of religious  
2       beliefs and practices. Subsequent case law also has  
3       expanded these exemptions, and has described this  
4       policy as one of “. . . long standing tradition in this  
5       country . . .” affording “the important value of rec-  
6       onciling individuality of belief with practical exigen-  
7       cies whenever possible. It dates back to colonial  
8       times and has been perpetuated in state and federal  
9       conscription statutes,” and “has roots deeply embed-  
10      ded in history.” (Welsh v. United States, 1970, Jus-  
11      tice Harlan concurring). During and since the Sec-  
12      ond World War thousands of conscientious objectors  
13      provided essential staff for mental hospitals and vol-  
14      unteered as human test subjects for arduous medical  
15      experiments, and provided other service for the na-  
16      tional health, safety and interest.

17           (5) Conscientious objectors have sought alter-  
18      native service for their tax payments since that time.  
19      They request legal relief from government seizure of  
20      their homes, livestock, automobiles, and other prop-  
21      erty; and from having bank accounts attached,  
22      wages garnished, fines imposed, and imprisonment  
23      threatened, to compel them to violate their personal  
24      and religious convictions.

1           (6) Conscientious objection to participation in  
2       war in any form based upon moral, ethical, or reli-  
3       gious beliefs is recognized in Federal law, with provi-  
4       sion for alternative service; but no such provision ex-  
5       ists for taxpayers who are conscientious objectors  
6       and who are compelled to participate in war through  
7       the payment of taxes to support military activities.

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

13 **SEC. 3. DEFINITIONS.**

14       (a) DESIGNATED CONSCIENTIOUS OBJECTOR.—For  
15      purposes of this Act, the term “designated conscientious  
16      objector” means a taxpayer who is opposed to participa-  
17      tion in war in any form based upon the taxpayer’s sin-  
18      cerely held moral, ethical, or religious beliefs or training  
19      (within the meaning of the Military Selective Service Act  
20      (50 U.S.C. App. 456(j))), and who has certified these be-  
21      liefs in writing to the Secretary of the Treasury in such  
22      form and manner as the Secretary provides.

23       (b) MILITARY PURPOSE.—For purposes of this Act,  
24      the term “military purpose” means any activity or pro-  
25      gram which any agency of the Government conducts, ad-

1 ministers, or sponsors and which effects an augmentation  
2 of military forces or of defensive and offensive intelligence  
3 activities, or enhances the capability of any person or na-  
4 tion to wage war, including the appropriation of funds by  
5 the United States for—

6 (1) the Department of Defense;

7 (2) the intelligence community (as defined in  
8 section 3(4) of the National Security Act of 1947  
9 (50 U.S.C. 104a(4)));

10 (3) the Selective Service System;

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

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

15 (6) foreign military aid; and

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

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

21 (a) ESTABLISHMENT.—The Secretary of the Treas-  
22 ury shall establish an account in the Treasury of the  
23 United States to be known as the “Religious Freedom  
24 Peace Tax Fund”, for the deposit of income, gift, and es-  
25 tate taxes paid by or on behalf of taxpayers who are des-

1 ignated conscientious objectors. The method of deposit  
2 shall be prescribed by the Secretary of the Treasury in  
3 a manner that minimizes the cost to the Treasury and  
4 does not impose an undue burden on such taxpayers.

5 (b) USE OF RELIGIOUS FREEDOM PEACE TAX  
6 FUND.—Monies deposited in the Religious Freedom Peace  
7 Tax Fund shall be allocated annually to any appropriation  
8 not for a military purpose.

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

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

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