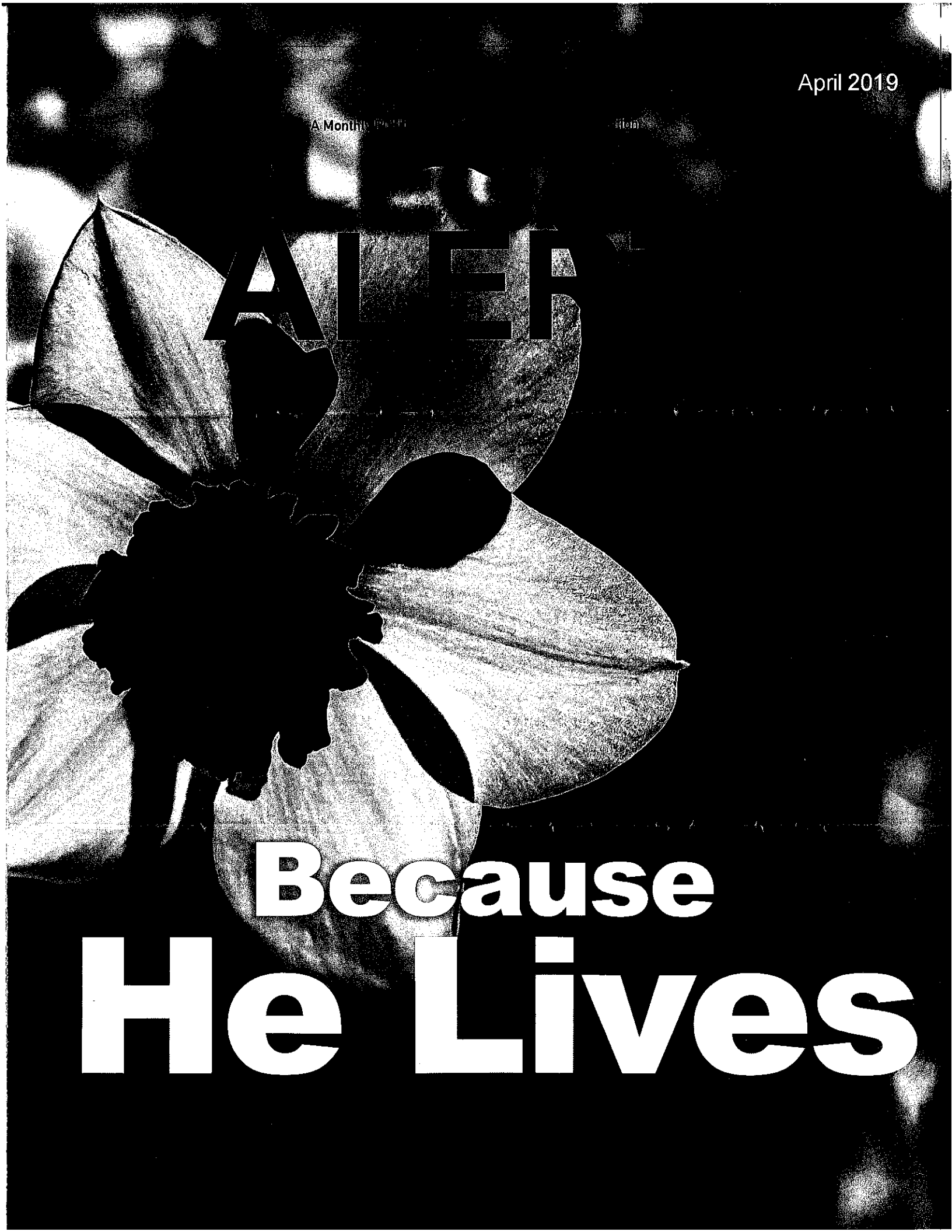


April 2019

A Monthly

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**ALICE**

**Because  
He Lives**

# CLERGY HOUSING ALLOWANCE SURVIVES COURT CHALLENGE

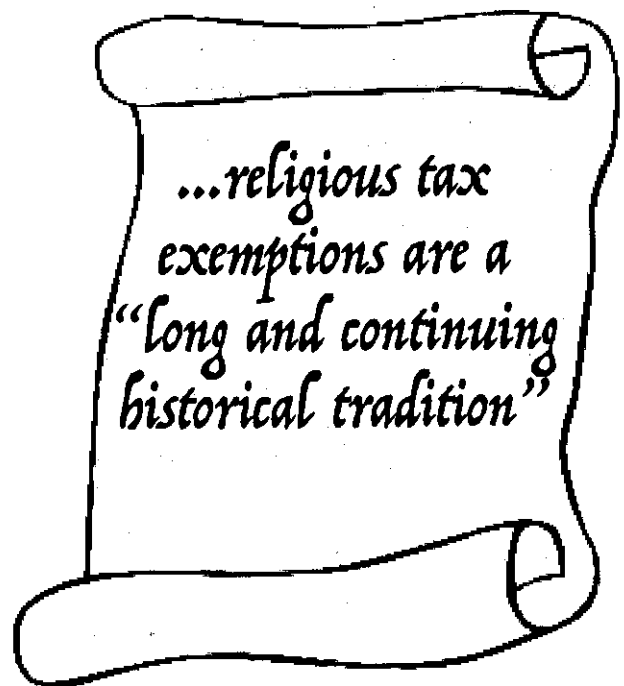


Praise the Lord! On March 15, 2019, the Seventh Circuit Court of Appeals ruled in favor of clergy across the nation by ruling that the clergy housing allowance exception in federal tax law is indeed constitutional.

In the long-gestating case *Gaylor v. Mnuchin*, an anti-religious group has been trying for years to force an overturn of the long-standing clergy housing allowance, which has since the early 1920s provided some tax relief for clergy in regard to their living arrangements. Originally protecting only church-owned parsonages, in the 1950s the exception was enlarged to include cash housing allowances as well. Despite that there are similar tax exceptions for multiple other professions, various anti-faith organizations are intent on targeting and destroying this particular exception for clergy.

Thankfully, the Seventh Circuit Court of Appeals saw through this shameless and anti-religious stunt and ruled that the clergy housing allowance was similar to the many other tax exceptions: "...we see § 107(2) is simply one of many *per se* rules that provide a tax exemption to employees with work-related housing requirements." The court went on to find that the exception didn't "excessively entangle" the government in religion, and noted that religious tax exemptions are a "long and continuing historical tradition" in our country, and have been addressed and protected by the Supreme Court to some extent as far back as 1885.

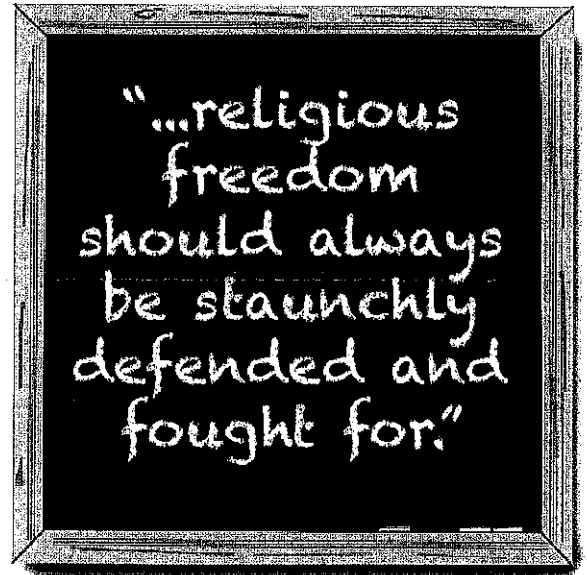
There is of course the possibility that this anti-religious group appeals this decision to the United



States Supreme Court, and there is simply no way to predict whether the Supreme Court will decide to hear this case. That said, this decision is a vital and important win for religious freedom, one we should be thanking God for.

## United States Department of Education Stands Up for Religious Freedom

On March 11, 2019, the United States Secretary of Education, Betsy DeVos, ruled that her Department will not be enforcing certain anti-religious provisions of the Elementary and Secondary Education Act of 1965 (ESEA) that her Department believes are unconstitutional in light of a recent Supreme Court ruling.



The ESEA required that, under certain programs, local educational agencies provide equivalent benefits and services to private school students as to public school students. The agencies can either provide these services themselves or contract with another organization or individual to do so. However, the ESEA strictly required the agencies only contract with providers who were "independent of...any religious organization."

Moving forward, the Department of Education is deeming that requirement unconstitutional, and will no longer enforce the ban on faith-based organizations from contracting for services with local educational agencies. DeVos did note that all offered services must be "secular, neutral, and nonideological."

DeVos consulted with the Justice Department and based her decision on the 2017 Supreme Court case *Trinity Lutheran Church of Columbia, Inc. v. Comer*, in which the Supreme Court ruled that it was unconstitutional to refuse a neutral grant for playground equipment to a religious organization solely because of the organization's religious nature.

This decision is to be applauded, as religious freedom should always be staunchly defended and fought for. However, it is worth noting that this decision will undoubtedly end up being tested in court, since only the courts can definitively rule a law as unconstitutional.

The current Administration has shown themselves as a defender of religious freedom on multiple occasions now. Let us continue to lift up our President and staff in prayer on a daily basis.



# Is Your Church's Property Tax Exemption Safe?

**A** church in Miami, Florida, recently faced the unthinkable: a seven million, *yes million,* dollar tax bill. Using specific grounds regarding how the church's expensive Christian school was operated, the property appraiser deemed that up to 35% of the church property was not being used for charitable or religious purposes. While the school is appealing the initial ruling, this extreme case provides a vital warning for churches everywhere: how you use your property matters. While it can vary per state, generally your church property must be used for charitable or religious purposes if you wish to keep your property tax exemption.

If you are concerned about usage of some of your property, call our attorneys today for advice specific to your state at 888-252-1969.

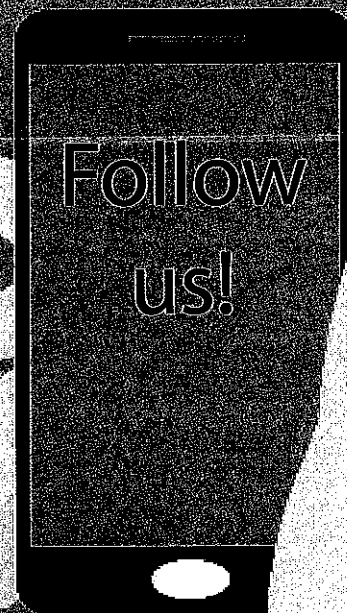


The Christian Law Association



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# Summer Camps are Coming Quickly!

Is your church using a van or bus to drive your teens to camp this year? While having ministry-owned vehicles can certainly be a blessing, many churches do not realize that owning a vehicle used to transport passengers can bring a host of federal regulations with it.

Ensure your ministry is in compliance with our comprehensive resource, Ministry Vehicles.

**Call 888-252-1969 for your free copy today.**

VEHICLES

**CLA**  
CHRISTIAN LAW ASSOCIATION

## ABOUT THE CHRISTIAN LAW ASSOCIATION

*The Christian Law Association is a ministry of legal helps.*

### *CLA serves you the following ways:*

- Free legal defense of those facing difficulties for the Biblical faith
- Free legal counsel to churches and Christians for their ministries
- Legal seminars for ministries to help prevent lawsuits
- Preaching in churches across the country
- Legal books and other resources to inform Christians of their rights
- Weekday radio program broadcast, *The Legal Alert*, on over 1,400 outlets around the world
- Publication of *The Legal Alert*, a monthly newsletter
- Free legal consulting to local, state, and federal officials and legislators to provide maximum religious liberty
- Intercessory prayer ministry for requests sent to the ministry offices
- Free legal help to homeschooling families
- Prayer initiative for our national leadership and government

# PRAYER CHECKLIST

- ✓ Pray for a Christian School in MARYLAND adjusting current emergency plans when it comes to medical care for their students.
- ✓ Pray for a ministry in MICHIGAN developing a child abuse prevention and reporting policy to protect not only the ministry but those they serve as well.
- ✓ Pray for a church in COLORADO working to safely serve and witness to the local homeless community.
- ✓ Pray for a Christian School in KENTUCKY drafting policies outlining appropriate touching between adults and students.
- ✓ Pray for a daycare in WISCONSIN handling an issue with a service animal in classrooms with children affected by animal allergies.
- ✓ Pray for a Christian in GEORGIA working with state representatives on a new "heartbeat bill".
- ✓ Pray for a church in MINNESOTA being told they are not allowed to meet in their building due to not meeting requirements of an inspection.
- ✓ Pray for a ministry in NORTH CAROLINA dealing with an issue with a former employee who was terminated.
- ✓ Pray for a Christian school in FLORIDA bolstering their policies for students falling into alternative lifestyles.
- ✓ Pray for a Christian in FLORIDA with the desire to oppose abortion laws.
- ✓ Pray for a church in NORTH CAROLINA in negotiations with a local college over some land and buildings belonging to the church.
- ✓ Praise the Lord a church in GEORGIA was able to get some sample facility use policies after speaking with a CLA attorney.
- ✓ Pray for a new ministry in VIRGINIA as they set up new ministry bylaws and operating procedures.
- ✓ Pray for a church in FLORIDA working to amend their articles of incorporation with the State of Florida.
- ✓ Pray for a Christian in FLORIDA with the desire to organize a new ministry.
- ✓ Pray for a Christian School in KENTUCKY that was contacted by code enforcement about having regular inspections of property and school vehicles.
- ✓ Pray for a Christian in MISSOURI as they prayerfully consider starting a Christian law school.
- ✓ Pray for a Christian in ILLINOIS wanting to better serve the community by attending local board meetings and making the Christian perspective known to those in charge.
- ✓ Pray for a Christian in WEST VIRGINIA facing reprimands for not wanting to break his religious convictions of being alone with a member of the opposite sex while at work.