

114TH CONGRESS  
1ST SESSION

# H. R. 2377

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 15, 2015

Mr. LEWIS 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 of 2015”.

1 **SEC. 2. FINDINGS.**

2 Congress finds the following:

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

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

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

21 (4) During the Second World War, “alternative  
22 civilian service” was established in lieu of military  
23 service, by the Selective Training and Service Act of  
24 1940, to accommodate a wide spectrum of religious  
25 beliefs and practices. Subsequent case law also has  
26 expanded these exemptions, and has described this

1 policy as one of “. . . long standing tradition in this  
2 country . . .” affording “the important value of rec-  
3 onciling individuality of belief with practical exigen-  
4 cies whenever possible. It dates back to colonial  
5 times and has been perpetuated in State and Fed-  
6 eral conscription statutes,” and “has roots deeply  
7 embedded in history.” (Welsh v. United States,  
8 1970, Justice Harlan concurring). During and since  
9 the Second World War thousands of conscientious  
10 objectors provided essential staff for mental hos-  
11 pitals and volunteered as human test subjects for ar-  
12 duous medical experiments, and provided other serv-  
13 ice for the national health, safety and interest.

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

22 (6) Conscientious objection to participation in  
23 war in any form based upon moral, ethical, or reli-  
24 gious beliefs is recognized in Federal law, with provi-  
25 sion for alternative service; but no such provision ex-

1       ists for taxpayers who are conscientious objectors  
2       and who are compelled to participate in war through  
3       the payment of taxes to support military activities.

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

9       **SEC. 3. DEFINITIONS.**

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

19       (b) MILITARY PURPOSE.—For purposes of this Act,  
20       the term “military purpose” means any activity or pro-  
21       gram which any agency of the Government conducts, ad-  
22       ministers, or sponsors and which effects an augmentation  
23       of military forces or of defensive and offensive intelligence  
24       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 intelligence community (as defined in  
5 section 3(4) of the National Security Act of 1947  
6 (50 U.S.C. 104a(4)));

7 (3) the Selective Service System;

8 (4) activities of the Department of Energy that  
9 have a military purpose;

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

12 (6) foreign military aid; and

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

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

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

1 a manner that minimizes the cost to the Treasury and  
2 does not impose an undue burden on such taxpayers.

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

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

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

○