

109TH CONGRESS
1ST SESSION

H. R. 2631

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 25, 2005

Mr. LEWIS of Georgia (for himself, Mr. LEACH, Ms. JACKSON-LEE of Texas, Mr. OBERSTAR, Mr. PAYNE, Mr. PAUL, Mr. McDERMOTT, Ms. CORRINE BROWN of Florida, Mr. HINCHEY, Mr. BROWN of Ohio, Mr. OWENS, Mr. TOWNS, Ms. ESHOO, Mr. FRANK of Massachusetts, Mr. MCGOVERN, Ms. LEE, Ms. EDDIE BERNICE JOHNSON of Texas, Ms. WATSON, Ms. WOOLSEY, Mr. RUSH, Mr. FARR, Mr. DEFazio, Mr. RANGEL, Mr. MORAN of Kansas, Mr. DELAHUNT, Mr. SERRANO, Ms. BALDWIN, Mr. CUMMINGS, Mr. JACKSON of Illinois, Mr. WATT, Mr. CONYERS, Ms. NORTON, Mr. DAVIS of Illinois, Ms. MCKINNEY, and Mr. STRICKLAND) 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 the following:

8 (1) The framers of the United States Constitu-
9 tion, recognizing free exercise of religion as an in-
10 alienable 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, which restores the compelling interest
14 by prohibiting the government from imposing a sub-
15 stantial burden on the free exercise of religion unless
16 it demonstrates that application of the burden is the
17 least restrictive means of achieving a compelling gov-
18 ernmental interest.

19 (2) Many people (Quakers, Mennonite, church
20 of the Brethren) and others immigrated to this
21 country expressly to escape religious persecution for
22 their pacifist beliefs, yet in world War I hundreds of
23 conscientious objectors were imprisoned for their be-
24 liefs. Seventeen were sentenced to death, 142 were
25 sentenced to life terms, and 345 received sentences

1 of 16.5 years. None of the death sentences were car-
2 ried out, but 16 conscientious objectors died in pris-
3 on as a result of mistreatment.

4 (3) In World War II, Congress and the Admin-
5 istration recognized “alternative civilian service” in
6 lieu of military service, in the Selective Training and
7 Service Act of 1940 to accommodate a wide spec-
8 trum of religious beliefs and practices. Subsequent
9 case law also has expanded these exemptions. This
10 statutory policy has been characterized in case law
11 as a “long standing tradition in this country” and
12 one with roots “deeply embedded in history.” (Welsh
13 v. United States, 1970) During World War II thou-
14 sands of conscientious objectors provided essential
15 staff for mental hospitals and volunteered as human
16 test subjects for arduous medical experiments, and
17 provided other service for the national health, safety
18 and interest.

19 (4) For more than 3 decades, these taxpayers
20 sought legal relief from either having their homes,
21 livestock, automobiles, and other property seized;
22 bank accounts attached; wages garnished; fines im-
23 posed; and threat of imprisonment for failure to pay;
24 or violating their consciences.

1 (5) 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; but no such provision ex-
5 ists for taxpayers who are conscientious objectors
6 who must labor for many weeks each year to pay
7 taxes and to support military activities which violate
8 their deeply held beliefs.

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

14 **SEC. 3. DEFINITIONS.**

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

24 (b) MILITARY PURPOSE.—For purposes of this Act,
25 the term “military purpose” means any activity or pro-

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

7 (1) the Department of Defense;

8 (2) the Central Intelligence Agency;

9 (3) the National Security Council;

10 (4) the Selective Service System;

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

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

15 (7) foreign military aid; and

16 (8) 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.—Funds in the Religious Freedom Peace Tax Fund
7 shall be allocated annually to any appropriation not for
8 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.

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

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