

Oral Statement of Conscience and Peace Tax International (CPTI)  
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My name is Rosa Packard and I speak to you at the request of Conscience and Peace Tax International. about my conscientious objection to military taxation. I am a US citizen and a Quaker. I have come to Geneva with the spiritual and financial support of my religious community.

Every year since 1981, I pay my income taxes into an escrow account overseen by Quakers. I inform the government that I want to pay my full taxes for nonmilitary purposes. Quakers hold the money in trust for the government until this exercise of my religious beliefs is accomodated.

My government, like other governments, dismisses the issue of conscientious objection to military taxes and forcibly collects from my assets the tax amount plus interest and penalties. Every year I do it again. I am not alone. Others in my country and other countries also persist.

Like others before me, I appealed to the courts. I was supported in this by my Quaker community. First my appeals were dismissed by the Internal Revenue Service, then by the United States Federal Courts and then by the United States Supreme Court.

I quote from the Internal Revenue Service policy manual: "The administrative procedures do not extend to cases involving solely the failure or refusal to comply with the tax laws because of moral, religious, political, constitutional, conscientious or similar grounds. Such arguments will be give no weight in settlement."

My country has not signed the International Protocol of Civilian and Political Rights, so I cannot appeal my case to the Human Rights Committee. But I am not alone. Even though courts in other countries also dismiss the issue, legal appeals will persist.

I work with others of many religious faiths to pass a law that would accommodate conscientious objection to military taxes. More and more members of the legislature support us. Others in other countries persist in such legislative goals.

I also work with the newly formed UN NGO Working Group on Conscientious Objection in New York. We believe the right of conscientious objection to miliitary taxation, like the right of conscientious objection to military service, can be derived from Article 18, the right to freedom of religion and belief.

In times or places where conscientious objection is wrongly confused with treason, we face death threats or prison or financial loss because of our exercise of religion or belief. Despite this, conscientious objectors persist. The scourge of war will continue until the full rights of conscientious objectors are recognized in law and upheld by courts. In the meantime, we continue to defend our countries by working to build a culture of peace.