

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> 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.

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## 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

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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,*

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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