

# FREEDOM FROM RELIGION *foundation*

P.O. BOX 750 › MADISON, WI 53701 › (608) 256-8900 › WWW.FFRF.ORG

December 14, 2022

**SENT VIA EMAIL:**

**eoclass@irs.gov**

Internal Revenue Service  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20224

Re: Legacy Church Electioneering

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report concerns of potential illegal political campaigning by Legacy Church, located at 7201 Central Avenue Albuquerque, NM 87121. FFRF is a national nonprofit organization with more than 39,000 members across the country. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism. We have previously reported Legacy Church for similar behavior on October 31, 2014 and January 7, 2019.

According to a November 2022 report published by ProPublica and the Texas Tribune, Legacy Church Pastor Steve Smothermon explicitly endorsed Mark Ronchetti as a candidate for New Mexico's governor in his opposition to Lujan Grisham during his sermon on July 10, 2022.

“We have the Wicked Witch of the North. Or you have Mark Ronchetti.”

“You better get registered to vote, and we better vote her [Grisham's] behind right out of office.”<sup>1</sup>

The Internal Revenue Code states that to retain their 501(c)(3) status an organization cannot “participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.”<sup>2</sup> Here, Pastor Smothermon in his role as the pastor of 501(c)(3) organization Legacy Church breached the responsibilities that come with his church's tax exempt status. Pastor Smothermon endorsing a candidate for governor and directing his congregation to vote for him is a violation of these regulations.

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<sup>1</sup> Jessica Priest & Jeremy Schwartz, *These 20 Churches Supported Political Candidates. Experts Say they Violated Federal Law.*, ProPublica and the Texas Tribune (November 7, 2022), available at: <https://www.texastribune.org/2022/11/07/churches-list-violations-johnson-amendment/>.

<sup>2</sup> I.R.C. Sec. 501(c)(3)

Legacy Church appears to have improperly used its status as a religious organization and 501(c)(3) entity to intervene in political campaigning. Pastor Smothermon once again violated IRS regulations by endorsing Mark Ronchetti, displaying a clear preference for one candidate over others.

We write to respectfully request that the IRS immediately investigate Legacy Church, and ensure that it is no longer receiving the benefits of 501(c)(3) status and that donations made to the church are no longer being treated as tax deductible. The IRS should take appropriate action to remedy any violations of 501(c)(3) regulations that occurred or which continue to occur.

Thank you for your time and attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Kat D. Grant". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Kat D. Grant

*Equal Justice Works Fellow (sponsored by the Wm. Collins Kohler Foundation)  
Freedom From Religion Foundation*