

# FREEDOM FROM RELIGION *foundation*

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

September 7, 2022

**SENT VIA EMAIL ONLY:**

**[eoclass@irs.gov](mailto:eoclass@irs.gov)**

IRS EO Classification

1111 Constitution Avenue, N.W.

Washington, D.C. 20224

Re: Illegal Politicking by Religious Organization

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 the Second Baptist Church in Houston, TX. FFRF is a national nonprofit organization with more than 38,000 members across the country, including 1,600 members and a local chapter in Texas. Our purposes are to protect the constitutional principle of separation between state and church, and to educate the public on matters relating to nontheism.

It is our understanding that on August 28, 2022, Pastor Ed Young of Second Baptist Church encouraged his congregation to vote out Houston and Harris County's "left wing progressive[]" elected officials.<sup>1</sup> He told congregants that "delayed justice," including bail bonds, is to blame for the rising crime rates and is what occurs when "you put left-wing progressives in office."<sup>2</sup> He continued:

In all probability, Houston is one of the two of three most dangerous cities in the world to live in...Ladies and gentlemen if Houston and Harris County is to survive, we better throw those bums out of office.

These statements encouraging congregants to vote out Democrats occurred just two months before the upcoming elections.

IRS regulations specify that 501(c)(3) organizations, which include churches and other religious organizations, are prohibited from "[participating in or intervening in] . . . any political campaign on behalf of (or in opposition to) any candidate for public office." Rev. Rul. 2007-41, 2007-25 I.R.B. (June 28, 2007). Pastor Young flagrantly disregarded the law by encouraging his congregation to vote out Democratic "left-wing progressives."

By intervening in the upcoming elections in opposition to Democratic candidates, Pastor Young and Second Baptist Church has made it clear that the church would rather engage in partisan politics than receive the benefits of tax-exempt status, and so we respectfully request that the IRS ensure that Second Baptist Church is no longer receiving the benefits of 501(c)(3) status and that donations made to the

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<sup>1</sup> <https://www.chron.com/politics/article/Second-Baptist-pastor-Ed-Young-calls-for-17408114.php>

<sup>2</sup> *Id.*

church are no longer treated as tax deductible. The IRS should take all appropriate action to remedy any violations of its regulations that occurred or that continue to occur.

Thank you for your time and attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Line", with a long horizontal flourish extending to the right.

Christopher Line  
Staff Attorney  
Freedom From Religion Foundation