

FREEDOM FROM RELIGION *foundation*

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October 10, 2024

SENT VIA EMAIL ONLY: eoclass@irs.gov

Internal Revenue Service EO Examinations
1111 Constitution Avenue NW
Washington, D.C. 20224

Re: Lakepointe Church electioneering

To Whom It May Concern:

I am writing on behalf of the Freedom From Religion Foundation (FFRF) to report illegal political campaigning by Lakepointe Church, located at 701 E. Interstate 30, Rockwall, TX 75087. FFRF is a national nonprofit organization with more than 40,000 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.

It is our understanding that on October 6, 2024, Lakepointe Church senior pastor Josh Howerton delivered a dense, roughly 45-minute sermon titled, “How to Vote Like Jesus,” in which he told his congregation how to cast their votes in November’s election.¹ He described his support of Trump despite Trump’s shifting stance on abortion and refusal to sign onto a national ban because “[t]he other side is far worse.”²

Speaking to a congregation of about 20,000 members and 340,000 Instagram followers, Howerton identified three types of biblical leaders during his sermon: 1) the righteous King Josiah; 2) the unrighteous Ahab and Jezebel; and 3) the flawed King Jehu. Howerton mostly refrained from speaking the names of politicians. However, he seemed to cast Harris and Minnesota Gov. Tim Walz as the “unrighteous” and Trump and Ohio Senator JD Vance as the “flawed” in this scenario. “We all want a King Josiah. But sometimes, God uses a flawed leader for good purposes,” Howerton said to applause. “A flawed leader used to do some good things is better than suffering under wicked leaders.”

While we understand that Howerton is claiming that he wasn’t endorsing a candidate, his sermon on “How to Vote Like Jesus” made it clear that he opposed the “unrighteous” Harris-Walz ticket and therefore believed Jesus would have cast his ballot for the “flawed” Trump-Vance campaign to win the election.

¹ <https://www.chron.com/culture/religion/article/texas-pastor-josh-howerton-voting-19826458.php>

² *Id.*

FFRF is a registered 501(c)(3) and it takes this designation, along with the accompanying privileges and responsibilities, very seriously. We would like to see the IRS take action on this issue and enforce its rules for the benefit of all taxpayers.

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.”³ In this instance, LakePointe Church appears to have improperly used its status as a religious organization and 501(c)(3) entity to intervene in the U.S. Presidential election.

We write to respectfully request that the IRS immediately investigate Lakepointe Church and ensure that it no longer receives the benefits of 501(c)(3) status and that donations made to the church are no longer treated as tax deductible. The IRS should take appropriate action to remedy any violations of 501(c)(3) regulations 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

³ I.R.C. Sec. 501(c)(3)