

**Testimony before New York City Council Committee on State and Federal Legislation
June 9th, 2005
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in support of THE RELIGIOUS FREEDOM PEACE TAX FUND BILL H.R. 2631

"In the realm of the conscience, there is a higher moral power than the state."
Supreme Court in: Girouard v. United States, 328 U.S. 68 (1946)

I am Marian Franz, executive director of the National Campaign For A Peace Tax Fund, and also the Peace Tax Foundation. I have lobbied for Peace Tax legislation for more than two decades. I am also the current chair of Conscience and Peace Tax International, which is made of similar Peace Tax campaigns in a number of countries, and has consultative status in the United Nations.

I. History of the Religious Freedom Peace Tax Fund Bill

The "Either / Or" Dilemma: For several decades, taxpayers have sought legal relief from either having their homes, automobiles, and other property seized, bank accounts attached, wages garnished, fines imposed, and threat of imprisonment for failure to pay, *or* violating their consciences. The National Campaign for a Peace Tax Fund was founded to address this basic issue of conscientious objection to the personal funding of war. Since 1972 efforts have been underway in Congress to establish a right of conscientious objection for taxpayers who, on religious grounds, cannot participate in funding war. Ten members of the House of Representatives introduced the Peace Tax Fund bill in 1972. Among these were Representatives Ron Dellums, (past chair of the House Armed Services Committee) and Charles Rangel, (current ranking member of the House Ways & Means Committee). In 1975 Republican Senator Mark Hatfield (past chair of the Senate Appropriations Committee) introduced a companion bill in the Senate. In succeeding years a revised and strengthened version of the bill has been introduced in each congress.

II. Conscientious objection defined:

Many letters cross my desk. Perhaps I can best define conscience from quoting from one:

"To continue freely participating with my tax dollars in the suicidal armaments race is clearly *for me* a sin on at least four counts. First, the sin of premeditated murder against my brothers and sisters; second the sin of suicide against my own person; third, the sin of injustice against over 2/3 of earth's people who are homeless, ragged, hungry and sick through no own; and fourth the sin of idolatry for trusting in armament rather than God fault of their who said, "Thou shalt have no strange gods before me." Let it be clearly understood, I must never voluntarily pay these war taxes. ... The decision to end the human race does not belong to Caesar, therefore tax dollars that wrest that decision from the hands of God do not either. So remaining obedient to my conscience, I refuse to voluntarily pay the nearly 50% (the war portion) on my income tax. To paraphrase St. Thomas More, I remain my country's good servant, but God's first."

Roger Sherman, one of our founding fathers said, "It is well known that those who are religiously scrupulous of bearing arms, are equally scrupulous of getting substitutes or paying for equivalent. Many of them would rather die than do either one or the other."

Conscientious objectors assert that it is the ultimate right of conscience not to participate in the killing of another human being – whether that participation be physical or financial. The Bill uses the same legal definition of conscientious objection to war as the Military Selective Service Act.

This Bill relates to conscientious objection rather than concerns about specific national policies or spending priorities. Although the belief of conscientious objectors necessarily implies criticism of the existing order, we have nothing to gain financially or in terms of self-interest except preservation of our conscientious integrity.

Conscience is also activated by the double violence of military spending. According to UNICEF 30,000 die daily from malnutrition or from diseases that have an inexpensive cure. We have named some of our weapons the names of gods: Titan and Poseidon, the "devil gods." The question presents itself: Are we sacrificing the children to the gods? The weapons have no sensitivity to their victims. Conscience does. Another question: what if we used the billions to house, clothe, education and heal. We insist: there is more than one way to defend a country.

The "alternative service" done by our Peace Tax Fund dollars would be parallel to the provision for alternative service for conscientious objectors to bodily military service. When a conscientious objector to military service is approved for alternative service, the military does not get one soldier more than budgeted. This fact does not diminish the power of the conscientious objector's witness. The RFPTF bill would not alter the need to work actively to decrease the military budget any more than legal recognition of conscientious objectors to the draft altered the need to work against military intervention; or any more than participation in war tax resistance alters the need to work actively to expose the nation's misplaced budget priorities.

III. The right of conscience does not challenge congressional authority to allocate our tax dollars:

Does this tamper with the Appropriations Process? No. The bill creates a mechanism under which the *full amount* of the funds are available for appropriated purposes. Congress will not lose control of its constitutional mandate to raise and spend taxes. Appropriations would remain unchanged. Under the Peace Tax Fund bill, Congress will lose neither power nor control of its mandate to raise and spend taxes.

Will there be a hemorrhage to US Treasury? No. The bill *excuses no taxpayers* from paying their full tax liability.

Will the Treasury gain revenue as a result of this bill? Yes, according to the Congressional Joint Committee on Taxation which has declared that Peace Tax Fund bill the Treasury would not only break even, but would gain revenue because of increased voluntary compliance. In addition, the government would save the cost of prosecution. Forced collection of delinquent taxes from these persons is time consuming, expensive, and relatively unproductive.

IV. Support for the Religious Freedom Peace Tax Fund Bill:

We have realized a dramatic increase of support for the idea of a peace tax fund. The Campaign began with most of its support from the historic peace churches (Quakers, Mennonite, Church of the Brethren). Later came official sanction from the three million member Presbyterian Church (U.S.A.) and the ten million member United Methodist Church. Support comes also from those who would not consider themselves religious or pacifist, but who see this as an issue of the freedom protected in the First Amendment. Among the endorsing organizations are Catholic, Jewish and Muslim groups; the Buddhist Peace Fellowship, Unitarians, Humanitarians International and Veterans for Peace. At the bill's introduction of May 25 there were 34 cosponsors who signed on with Rep. John Lewis.

SUMMARY: The taxpayer is allowed freedom of conscience; the government will collect more revenue. The Religious Freedom Peace Tax Fund is designed to allow conscientious objectors to pay their full and fair share of taxes without disregarding their deep moral convictions against their participation in violence. The bill suggests a better method of collection. If enacted, this legislation would not lower total payments or diminish tax obligations. The bill excuses *no* taxpayers from paying their full tax liability. Revenues are now being lost to the government by those who cannot in good conscience pay the tax, so "earn down," or purposely keep their income reduced to avoid paying taxes for war. It allows the taxpayer freedom of conscience while the government can collect much needed revenue. There will certainly be savings from the current need to enforce collections from C.O.s who are war tax resisters...

Sacrifices in war include the tragic and unnecessary loss of life of millions of soldiers and civilians, destruction of the environment and many holy and historic sites. The proportion of civilian deaths to soldiers' deaths in war has increased substantially. Surely there must be some alternative for those persons of faith and conscience who are attempting to be faithful stewards of their resources. There is more than one way to defend the country.

OTHER QUESTIONS:

Will there be a landslide of claimants? We believe that the lack of any financial incentives for false claims and the structure of the filing process are sufficient, and will not cause undue burden on the IRS.

Will this open a flood (slippery slope, Pandora's box) of similar objections? When the Congressional Research Service first reviewed the question in 1974, it said:

There are no restrictions on the introduction of bills in the Congress, but the U.S. Peace Tax Fund Bill does not, itself, set a precedent. Congress exists to accede to a number of citizens' concerns based on some sound principles. What is distinctive about the U.S. Peace Tax Fund Bill is that it extends to taxpayers a long and honored tradition of respect for conscience as it relates to killing in war. Conscientious objection is unique, traditionally recognized in this nation, and precisely defined in the legislation. Recognition of the special moral dilemma faced by those who must pay taxes in support of military activities to which they are opposed will not open a Pandora's box to claims by other persons. The plight of individual who will be benefited under the Bill is worthy of special consideration in view of the fundamental moral basis of their claims and the historical recognized unique status of conscientious objectors. Regulations which compel actions contrary to conscience are arguably a more serious interference than those which merely subject more or less passive religious dissenters to government action.

Is there a better, less burdensome way to deal with these citizens? The bill moves a better method of collection for the government and does so without cost to the government (in contrast to the costs associated with collecting taxes owed by tax resisters through the courts. The Peace Tax Fund provision is just as practical, and less constitutionally problematic, than some existing provisions. First, it reaches a far broader and less sectarian spectrum of religious/moral objections. Second, it creates a mechanism under which the full amount of the funds are available for appropriated purposes. As things stand there is a burden on the IRS and the judicial system.

Are there precedents for the legislation? Congress and other legislative bodies in the U.S. have a long history of concern for basic religious freedoms. In some cases, Supreme Court decisions have required state and local laws to “bend” to accommodate the beliefs of particular religions. More often, the legislative bodies themselves have decided affirmatively to acknowledge that religious accommodation is part of the fabric of this nation, and adjust laws that directly conflict with religious teachings.

Examples of other precedents are: ♦ Check-off box for presidential campaign funds; ♦ Exemption for the Amish to Social Security taxes, etc. ♦ Exemption from payment of self employed income tax to duly ordained, commissioned, or licensed ministers of a church, members of religious orders; ♦ Exemption of conscientious objectors to military service. ♦ Exemptions for religious objectors from taking oaths. ♦ Exemption from restrictions on the use of alcoholic beverages for sacramental purposes. ♦ Exemption for Christian Science healers from requirements in certain medical practice acts.

Thomas Jefferson: The rights of conscience we never submitted, we could not submit [to the state]. We are answerable for them to our God.

James Madison: “The religion then of every person must be left to the conviction and conscience of each; and it is the right of everyone to exercise it as they may dictate. The right is in its nature an unalienable right.”

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