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REPLY TO FLORIDA**Agreement Between IRS and National Religious Broadcasters****Political Activity of Churches**

When a house of worship in good faith speaks to its congregation, through its customary channels of communication on matters of faith in connection with religious services, concerning electoral politics viewed through the lens of religious faith, it neither participates nor intervenes in a political campaign, within the ordinary meaning of those words.

To “participate” in a political campaign is to “take part” in the political campaign, and to “intervene” in a political campaign is “to interfere with the outcome or course” of the political campaign.

Bona fide communications internal to a house of worship, between the house of worship and its congregation, in connection with religious services, do neither of those things, any more than does a family discussion concerning candidates. Thus, communications from a house of worship to its congregation in connection with religious services through its usual channels of communication on matters of faith do not run afoul of the Johnson Amendment as properly interpreted.

*This language with minor edits is taken from the Consent Agreement between the IRS and the National Religious Broadcasters and filed in federal court in Tyler, Texas.

**The Johnson Amendment is the provision added to the IRS Code regarding political intervention of 501(c)(3) organizations, which includes churches and places of worship.