

[Date]

The Honorable [Name of Representative]
United States House of Representatives
[Office No. and Bldg.] House Office Building
Building
Washington, DC 20515

OR

The Honorable [Name of Senator]
United States Senate
[Office No. and Bldg.] Senate Office
Washington, DC 20510

Dear Congressman [Name]:

OR

Dear Senator [Name]:

As a member of [Name of Church/School], which is affiliated with the Old Dominion Association of Church Schools, I want to express my support for the Safeguarding Charity Act (H.R. 7027 and S. 3604). The Safeguarding Charity Act establishes in law the time-honored understanding that tax-exempt organizations, including churches and Christian schools, are not to be considered recipients of federal financial assistance.

ODACS ministries typically decline taxpayer subsidies as a matter of principle. We believe that a correct understanding of the principle of Separation of Church and State means two things: that churches and church-run ministries should be tax-exempt, and that churches and church-run ministries should not be funded by the tax payers. This kind of fiscal separation is, in our view, the best way to avoid church-state entanglement. Most importantly, we believe that this kind of fiscal separation is critical to protecting our religious Free Exercise rights under the First Amendment.

Recently, federal courts have rendered conflicting decisions on this important question. In cases such as *E.H. v. Valley Christian Academy*, *Buettner-Hartsoe v. Baltimore Lutheran High School*, and *Doe v. Horne*, federal courts have reached different conclusions about whether an organization's tax exemption is the same as receipt of federal financial assistance. We believe that any decision that says that tax exemption is the same as a subsidy, such as the decision in *Buettner-Hartsoe v. Baltimore Lutheran High School*, represents a fundamental misunderstanding of the concepts of *subsidy* and *exemption* and is therefore wrong as a matter of law. We further believe that the growing confusion over this issue is making it incumbent upon Congress to clarify the matter by passing the Safeguarding Charity Act.

Since tax exempt organizations represent the broad spectrum of political ideology, we believe that the Safeguarding Charity Act should enjoy strong bipartisan support. Our request is that you would support the bill by cosponsoring it and hopefully by voting Yes should the bill reach the floor.

Thank you for considering our opinion, and thank you for your service to our state and our nation.

Sincerely,

[Name]

[Title]