With tax exemptions come need to define religion

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If the justices on the U.S. Supreme Court thought they caught heat for putting George W. Bush in the White House, wait until they hear the appeal from another prominent Texan.

Texas Comptroller Carole Keeton Strayhorn has promised to make the nation's highest court provide a legal definition of religion.

That should be a doozy.

This wouldn't be an issue if Americans had heeded the counsel of the nation's founders to maintain a separation of church and state.

An added irony to the discomfiture of the justices is that Supreme Court decisions have interpreted the U.S. Constitution's "establishment" clause as a requirement to place a wall between church and state.

Strayhorn, who apparently wants to add the office of governor to her list of elected offices, also wants the Supremes to tell her what they mean when they say church.

In Texas, it is Strayhorn's job to decide what is a religion and what constitutes a church. As the state's highest-ranking tax collector, it falls on her shoulders to decide what organizations get a tax-exempt status based on religion.

A tax exemption as an officially designated church is big money. It protects the organization or group from paying all franchise taxes and property taxes.

A tax-exempt status for churches also opens the door to many other government exemptions, privileges and grants, especially since the Bush administration is rushing to farm out government service contracts to officially designated churches.

Strayhorn, a Republican, inherited an official definition of a church and an accompanying lawsuit from her predecessor as comptroller, Democrat John Sharp.

Sharp, according to a Houston Chronicle story by R. G. Ratcliffe, adopted his definition of a church after reversing himself on a tax exemption, first granted and then denied, to the Ethical Society of Austin, an offshoot of the American Ethical Union and the Ethical Cultural movement whose followers consider themselves "ethical humanists." Their unifying belief, according to the Chronicle story, holds that ethics is central in the human experience.

Sharp reversed himself the same day that the headline "Godless Group Gets Religious Exemption" ran in the Austin American-Statesman. He decreed there would be no more religious tax exemptions unless the organization believed in "God, Gods or a higher power," a decision known as the "Supreme Being test."

For her part, Strayhorn kept Sharp's definition and turned down a request for a tax-exempt status by the Red River Unitarian Universalist Church of Denison. She reversed herself after a newspaper story reported her decision.
Strayhorn also denied a tax-exempt status to the Temple of Ancient Wisdom in Copperas Cove and its Whispering Star Clan teachers, described as a coven of witches. The followers are described in the Chronicle story as "pagans, cabalists, Buddhists and Christians with a nature-based faith."

The Texas 3rd Court of Appeals and the Texas Supreme Court didn't like the Sharp-Strayhorn definition of religion and ruled in favor of the ethical humanists in the Ethical Society of Austin.

The 3rd Court of Appeals ruling said the First Amendment's provision that says "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof" requires a definition broader than the comptroller's "Supreme Being test." The Texas Supremes accepted the 3rd Court of Appeals' decision without comment.

Strayhorn hopes to get more guidance from the U.S. Supreme Court.

If one part of the government determines there must be a separation between church and state and another part of the government is determined to grant special privileges to churches, it would be good to have an official definition of church and religion.

That's not asking too much.

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