
No. 26-1779

IN THE
SUPREME COURT OF THE UNITED STATES
SPRING TERM 2026

**SCOTT BESENT, IN HIS OFFICIAL CAPACITY AS ACTING
COMMISSIONER OF THE INTERNAL REVENUE SERVICE,**

Petitioner,

— *versus* —

COVENANT TRUTH CHURCH,

Respondent.

*On Writ of Certiorari to the
United States Court of Appeals
for the Fourteenth Circuit*

BRIEF FOR RESPONDENT

TEAM No. 02
Attorneys for Respondent

QUESTIONS PRESENTED

- I. Whether Covenant Truth Church has standing under the Tax Anti-Injunction Act and Article III to challenge the Johnson Amendment when the IRS threatened to revoke its tax-exempt status based on the Church practicing its religious convictions.
- II. Whether the Johnson Amendment violates the Establishment Clause of the First Amendment when it conditions the receipt of tax-exempt status on Covenant Truth Church refraining from a required religious practice.

LIST OF PARTIES

Petitioner Scott Bessent, In His Official Capacity as Acting Commissioner of the Internal Revenue Service, was the Appellant in the court below. Respondent Covenant Truth Church was the Appellee in the court below.

TABLE OF CONTENTS

	<i>Page</i>
QUESTIONS PRESENTED	i
LIST OF PARTIES	i
TABLE OF CONTENTS.....	ii
TABLE OF AUTHORITIES	v
OPINIONS BELOW	viii
JURISDICTIONAL STATEMENT	viii
CONSTITUTIONAL PROVISIONS AND STATUTES INVOLVED	viii
STATEMENT OF THE CASE.....	1
I. FACTUAL HISTORY	1
II. PROCEDURAL HISTORY	3
SUMMARY OF THE ARGUMENT	4
ARGUMENT AND AUTHORITIES.....	7
STANDARD OF REVIEW	7
I. COVENANT TRUTH CHURCH HAS STANDING TO CHALLENGE THE JOHNSON AMENDMENT, AND THE CLAIM IS NOT BARRED BY THE TAX ANTI-INJUNCTION ACT.....	7
A. Covenant Truth Church has Article III standing because it suffered an injury in fact due to the conduct of the IRS, and this Court can afford the Church the necessary redress	8
1. Covenant Truth Church suffered an injury in fact that was concrete, particularized, and imminent when the IRS threatened to revoke its 501(c)(3) tax-exempt status	9
a. <i>The threat of enforcement of the Johnson Amendment causes concrete financial and First Amendment injury</i>	11

b. <i>The injury is particularized because the threatened revocation of Covenant Truth Church's tax-exempt status affects the Church itself personally.....</i>	15
c. <i>The injury is sufficiently imminent to satisfy an injury in fact because there is a substantial risk of enforcement under this Court's ruling in Susan B. Anthony v. Driehaus</i>	17
2. The decision by the IRS to audit Covenant Truth Church directly caused its injury	21
3. By affirming the ruling of the Fourteenth Circuit, this Court can provide the redressability necessary to cure Covenant Truth Church's injury.	22
B. Covenant Truth Church still has standing despite the Tax Anti-Injunction Act because currently there are no alternative means of remedy.	23
1. The Tax Anti-Injunction Act does not apply when there is no alternative means to seek redress other than this present suit	9
II. THE JOHNSON AMENDMENT IS UNCONSTITUTIONAL WHEN IT PROVIDES SPECIAL TREATMENT TO RELIGIONS BASED ON RELIGIOUS PRACTICES.....	24
A. This Court has long held that denominational preference of a religion at the demise of another is unconstitutional.	25
CONCLUSION.....	28

TABLE OF AUTHORITIES

	<i>Page(s)</i>
UNITED STATES SUPREME COURT CASES:	
<i>Babbitt v. Farm Workers</i> , 442 U.S. 289 (1979).....	17
<i>Burwell v. Hobby Lobby</i> , 573 U.S. 682 (2014).....	10
<i>Catholic Charities Bureau, Inc. v. Wisconsin Labor & Industrial Review Commission</i> 605 U.S. 238 (2025).....	6, 26, 27
<i>Church of Lukumi Babalu Aye, Inc. v. Hialeah</i> , 508 U.S. 520 (1993).....	12
<i>Clapper v. Amnesty Int'l USA</i> , 568 U.S. 398 (2013).....	19, 20
<i>DaimlerChrysler Corp v. Cuno</i> , 547 U.S. 332 (2006).....	15, 16
<i>Employment Division v. Smith</i> , 494 U.S. 872 (1990).....	10
<i>Epperson v. Arkansas</i> , 393 U.S. 97 (1968).....	26
<i>Everson v. Board of Education</i> , 330 U.S. 1 (1947).....	10
<i>Gladstone, Realtors v. Village of Bellwood</i> , 441 U.S. 91 (1979)	15
<i>Hibbs v. Winn</i> , 542 U.S. 88 (2004).....	23
<i>Larson v. Valente</i> , 456 U.S. 228 (1982).....	6, 15, 25, 26, 27
<i>Lemon v. Kurtzman</i> , 403 U.S. (2014).....	24

<i>Lujan v. Defenders of Wildlife</i> , 504 U.S. 555 (1992).....	4, 8, 9, 11, 16, 21, 22
<i>MedImmune, Inc. v. Genentech, Inc.</i> , 549 U.S. 118 (2007).....	6, 17, 20
<i>New York Times Co. v. Sullivan</i> , 376 U.S. 254 (1964).....	10
<i>Pleasant Grove City v. Summum</i> , 555 U.S. 460 (2009).....	5, 12, 14
<i>Reynolds v. United States</i> , 98 U.S. 145 (1878).....	24, 26
<i>School Dist. of Abington Township v. Schempp</i> , 374 U.S. 203 (.....	24
<i>Sherbert v. Verner</i> , 374 U.S. 398 (1963).....	14
<i>Simon v. Eastern Kentucky Welfare Rights Organization</i> , 426 U.S. 26 (1976).....	21
<i>Spokeo, Inc. v. Robbins</i> , 57 U.S. 338 (2026).....	5, 10, 11, 12, 13, 15
<i>Steffel v. Thompson</i> , 415 U.S. 452 (1974).....	17
<i>Susan B. Anthony List v. Driehaus</i> , 573 U.S. 149 (2014).....	5, 17, 18, 19
<i>Thomas v. Review Board of Indiana Employment Security Division</i> , 450 U.S. 707 (1981).....	10
<i>Town of Greece v. Galloway</i> , 572 U.S. 565 ().....	24
<i>TransUnion LLC v. Ramirez</i> , 594 U.S. 413 (2021).....	5, 8, 12, 13
<i>Valley Forge Christian College v.</i> <i>Americans United for Separation of Church and State, Inc.</i> , 454 U.S. 464 (1982).....	15

Walz v. Tax Commission of City of New York,
397 U.S. 664, 669 (1970).....24, 25

Warth v. Seldin,
422 U.S. 490 (1975).....10, 15, 16

Zorach v. Clauson
343 U.S. 306, 314 (1952).....26, 28

UNITED STATES DISTRICT COURT CASES:

McGlotten v. Connally,
338 F.Supp. 448 (D.D.C. 1972).....23

Nat'l Religious Broad. v. Long,
No. 6:24-cv-00311, 2025 WL 2555876 (E.D. Tex. July 24, 2025).....21

CONSTITUTIONAL PROVISIONS:

U.S. Const. amend. I.....10

U.S. Const. art. III § 2.....8

FEDERAL STATUTES:

26 U.S.C. § 170(a)(1).....13

26 U.S.C. § 501(a).....2

26 U.S.C. § 501(c)(3).....*passim*

26 U.S.C. § 7421(a).....23

26 U.S.C. § 7428.....23

OTHER AUTHORITIES

Scalia,

The Doctrine of Standing as an Essential Element of the Separation of Powers,
17 SUFFOLK U.L. REV. 881, 882 (1983).....25

Sophia Shams,

*One Step Forward, Three Steps Back:
Transunion and Its Implications for Standing,
Separation of Powers, and Privacy Rights,*
16 NYU J.L. & Liberty 527 (2023).....2

Internal Revenue Service,

Revoked? Reinstated? Learn more,
<https://www.irs.gov/charities-non-profits/automatic-revocation-of-exemption>
(last visited January 16, 2026).....13

OPINIONS BELOW

The opinion of the Court of Appeals for the Fourteenth Circuit and dissent from Circuit Judge Marshall is reported at 345 F.4th 1 (14th Cir. 2025) and reproduced in the record. R. at 1-16. The memorandum opinion and order of the District Court for the District of Wythe is not reported but is summarized in the record.

JURISDICTIONAL STATEMENT

The judgment of the Court of Appeals for the Fourteenth Circuit was entered on August 1, 2025. The jurisdiction of this Court is invoked under 28 U.S.C. § 1254(1).

CONSTITUTIONAL PROVISIONS AND STATUTES INVOLVED

This case involves the First Amendment to the United States Constitution, as well as Article III of the United States Constitution. U.S. Const. amend. I; U.S. Const. art. III § 2. *See* App. A. This case further involves 26 U.S.C. § 170(a)(1), 26 U.S.C. § 501(a), 26 U.S.C. § 501(c)(3), 26 U.S.C. § 7421(a), and 26 U.S.C. § 7428. *See* App. B

STATEMENT OF THE CASE

I. FACTUAL HISTORY

The Everlight Dominion and Pastor Vale. The Everlight Dominion religion has been devoutly followed by dedicated parishioners for centuries. R. at 3. Integral to its teachings is a passion for embracing and advancing progressive social values. R. at 3. Everlight Dominion churches and their leaders realize these religious convictions by supporting political candidates who align with the Church's progressive values. R. at 3. This is a critical practice required to remain part of the church. R. at 3. Recently, The Everlight Dominion has experienced unprecedented growth. R. at 3. At the Covenant Truth Church in the State of Wythe, Pastor Gideon Vale has led the way. R. at 3. Under the leadership of Pastor Vale, Covenant Truth Church has grown from a few hundred parishioners to nearly 15,000. R. at 4. Pastor Vale has accomplished this by intentionally growing the youth community in the Church. R. at 3. While he's achieved this growth by allowing parishioners to tune in to services via livestream, the true precipice of Covenant Truth's growth has been the creation of his podcast. R. at 4. Pastor Vale utilizes the podcast to deliver sermons, provide spiritual guidance, and educate the public about The Everlight Dominion religion. R. at 4. The podcast has made waves, rising in the charts. R. at 4. It is now the fourth-most-listened-to podcast in the State of Wythe and the nineteenth-most-listened-to podcast nationwide. R. at 4. Millions of viewers across the country tune in to hear from Professor Vale. R. at 4.

Naturally, in adhering to the requirements of his religion, Pastor Vale discusses the most important practices of The Everlight Dominion in his podcast. R. at 4. This includes occasionally delivering messages about supporting politicians who align with the Church's progressive ideals.

R. at 4. In doing so, Pastor Vale endorses candidates, encourages listeners to vote for candidates, donate to campaigns, and volunteer for campaigns. R. at 4.

Recently, following the death of Wythe State Senator Matthew Russett, a special election was triggered. R. at 4. Congressman Samuel Davis announced his intention to run for the position. R. at 4. Congressman Samuel Davis is young, charismatic, and embraces progressive social values like The Everlight Dominion. R. at 4. Pastor Vale endorsed Congressman Davis on his podcast. R. at 4. Pastor Vale spoke about how Congressman Davis's political stances align with the teachings of the Everlight Dominion, and encouraged his listeners to support him, volunteer for him, and donate to his campaign. R. at 5. Pastor Vale has even announced an intention to conduct sermons in October and November 2024 where he will talk about Congressman Davis and how his viewpoints align with the Church. R. at 5.

The Johnson Amendment. The Johnson Amendment was enacted in 1954 by then-Senator Lyndon B. Johnson. R. at 2. The amendment mandates that non-profit organizations may "not 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." 26 U.S.C. § 501(c)(3). R. at 2. If they do so they will lose their tax exempt status. 26 U.S.C. § 501(a). While the amendment has remained a part of the Internal Revenue Code since 1954, it has been the subject of mounting scrutiny. R. at 2.

Many special interest groups, religious organizations, and politicians have advocated for the repeal of the provision. R. at 2. These groups contend that the Johnson Amendment violates the First Amendment. R. at 2-3. Every year since 2017, legislation has been introduced to eliminate or create exceptions for the amendment. R. at 2. Despite efforts by Congress, the Johnson Amendment still stands. R. at 3.

The IRS Audit of Covenant Church. On May 21, 2024, the Internal Revenue Service (“IRS”) notified Covenant Truth Church that it would be conducting an audit of the Church to ensure it is in compliance with the Internal Revenue Code. R. at 5. Aware that the IRS may choose to utilize the Johnson Amendment to revoke the Church’s 501(c)(3) status, The Covenant Truth Church filed suit against the IRS. R. at 5. While the IRS audit has not begun, Covenant Truth Church maintains its tax-exempt status, in anticipation of the impending audit. R. at 5.

II. PROCEDURAL HISTORY

District Court for the District of Wythe. On May 15, 2024, Covenant Truth Church filed this suit against the IRS in the United States District Court for the Eastern District of Wythe. R. at 5. Covenant Truth Church is seeking a permanent injunction prohibiting the enforcement of the Johnson Amendment on the grounds that the amendment violates the Establishment Clause of the First Amendment. R. at 5. In response, the IRS submitted a blanket denial of Covenant Truth Church’s claims. R. at 5. Covenant Truth Church then moved for summary judgment, and the District Court held that the Church had standing to challenge the Johnson Amendment and that the amendment violated the Establishment Clause. R. at 5. Summary judgment and a permanent injunction were granted, and the IRS appealed to the United States Court of Appeals for the Fourteenth Circuit. R. at 5-6.

Fourteenth Circuit Court of Appeals. On August 1, 2025, the United States Court of Appeals for the Fourteenth Circuit affirmed the district court’s granting of summary judgment and permanent injunction, and Covenant Truth Church’s request for a permanent injunction against the Johnson Amendment. R. at 2.

The majority opinion held that Covenant Truth Church has Article III standing to bring the claim because the Church suffered an injury in fact. R. at 7-8. The Court held that the pre-

enforcement nature of the challenge is no issue because there is a substantial risk of enforcement. R. at 7. It also held that the claim was not barred by the Tax Anti-Injunction Act because there is no alternative remedy for relief. R. at 6-7. Lastly, the Fourteenth Circuit held that the Johnson Amendment was unconstitutional and in violation of the Establishment Clause because it intended to influence the topics that religious leaders and organizations discuss and teach. R. at 11.

Justice Marshall dissented on all three issues, arguing that Covenant Truth Church did not have Article III standing, that the claim was barred by the Tax Anti-Injunction Act, and that the Johnson Amendment is, in fact, constitutional. R. at 12-16.

SUMMARY OF THE ARGUMENT

I.

The court of appeals correctly held that Covenant Truth Church has Article III standing to challenge the Johnson Amendment despite the existence of the Tax Anti-Injunction Act. The purpose of Article III standing is not to keep the courthouse doors closed. Article III standing is intended to be a requirement that ensures the separation of powers, and, as it pertains to this case, ensure that plaintiffs have a personal stake in the controversy. Under *Lujan*, Article III standing requires proof that the plaintiff suffered an injury in fact resulting from the defendant's conduct, and that a favorable decision can provide redress.

The Johnson Amendment requires 501(c)(3) organizations to refrain from engaging in the support or denigration of political candidates and their campaigns. This clashes head-on with the religion practiced by Covenant Truth Church, The Everlight Dominion. The Everlight Dominion requires its members to do exactly what the Johnson Amendment prohibits: Support political

candidates who align with the religion's progressive social values. This has led Covenant Truth Church to suffer an injury in fact.

In *Spokeo*, this court laid out the elements for establishing an injury in fact. These include an invasion of a legally protected interest that is concrete, particularized, and actual or imminent. The invasion and harm caused is two-pronged. First, the Church suffers financial harm from the loss of tax-exempt status. Monetary harm has most recently been recognized as a harm deserving of standing in *TransUnion*. The second harm the Church suffered from is the forced decision between religion and tax exemption. Another concrete harm this Court has recognized in *Pleasant Grove*. Because these injuries arise from the personal rights of Covenant Truth Church, they are particularized.

The imminence requirement is satisfied because the requirements for a pre-enforcement challenge are met. This court's decision in *Susan B. Anthony* provided the precedent that pre-enforcement challenges have standing when there is a substantial risk of enforcement. Covenant Truth Church previously violated the Johnson Amendment and has plans to continue doing so in October and November 2025. The Audit, which enforces the Johnson Amendment, is already underway, so the threat of enforcement is credible.

The Tax Anti-Injunction Act does not bar this suit because there is currently no alternative remedy to challenge its constitutionality. The typical IRS appeal process is not available to

Covenant Truth Church until a tax decision has been issued, and under *MedImmune*, Covenant Truth Church is not required to bet the farm and wait for enforcement.

Covenant Truth Church has Article III standing, and the Tax-Anti Injunction Act does not eliminate it.

II.

The court of appeals correctly held that the Johnson Amendment violates the Establishment Clause. Any decision other than ruling that the Amendment is unconstitutional would function to strike down the wall between church and state that Madison, Jefferson, and the rest of the drafters so fervently built. Jefferson believed that the Establishment Clause was meant to protect the sanctity of the relationship between God and man. The Establishment Clause is violated when this wall is struck down. In *Larson*, this Court a violation occurs when a religious denomination is preferred over another.

Denominational preference is when a government action promotes or inhibits one religion over another based on conduct. This applies in cases like this, where the government conditions the receipt of a certain benefit, such as a tax exemption, on religions conducting themselves in ways the government prefers. This religious gerrymandering is exactly what this Court ruled violated the Establishment Clause in *Catholic Bureau*.

The Johnson Amendment sets a preference for certain religious denominations. It serves as a means for the government to influence religion, accomplishing this by making the receipt of tax-exempt status dependent on compliance. The Johnson Amendment encourages religions that

avoid political involvement in their teachings, while handicapping religions like Covenant Truth Church that do include politics. This is a clear violation of the Establishment Clause.

ARGUMENT AND AUTHORITIES

Standard of Review. This is a review of the district court's granting of Covenant Truth Church's motion for summary judgment, which is reviewed de novo. *Ellison v. Brady*, 924 F.2d 872, 873 (9th Cir. 1991). Issues of standing are also reviewed de novo. *Bishop Paiute Tribe v. Inyo County*, 863 F.3d 1144, 1151 (9th Cir. 2017).

I. COVENANT TRUTH CHURCH HAS STANDING TO CHALLENGE THE JOHNSON AMENDMENT, AND THE CLAIM IS NOT BARRED BY THE TAX ANTI-INJUNCTION ACT

Covenant Truth Church's standing is based on injuries suffered on May 1, 2025. On that day, Covenant Truth Church was notified by the Petitioner that it would be the subject of an Internal Revenue Service ("IRS") audit. The Petitioner argues that Covenant Truth Church lacks standing to challenge the constitutionality of the Johnson Amendment. However, this is not the case. This Court has already held that plaintiffs "may demonstrate standing on the ground that they have incurred a cost or been denied a benefit on account of their religion." *Arizona Christian School Tuition Organization v. Winn*, 563 U.S. 125, 130 (2011) (plurality opinion). This applies specifically to the Johnson Amendment, which conditions 501(c)(3) tax-exempt status on religious affiliation. See *Id.* ("costs and benefits can result from alleged discrimination in the tax code, such as when the availability of a tax exemption is conditioned on religious affiliation.").

The Johnson Amendment requires 501(c)(3) organizations to “not 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.” 26 U.S.C. §501(c)(3). Participating in supporting political candidates and their campaigns is a requirement for practitioners of the Everlight Dominion religion, of which Covenant Truth Church is a member. R. at 3. Therefore, the Church receiving the tax-exempt status is conditioned on its violation of deeply held religious beliefs.

The Tax Anti-Injunction Act does not bar the claim. Covenant Truth Church has no means to appeal the revocation of tax-exempt status because this claim is pre-enforcement. Thus, the Church has no alternative remedy than this Court.

A. Covenant Truth Church has Article III standing because it suffered an injury in fact due to the conduct of the IRS, and this Court can afford the Church the necessary redress.

Article III of the Constitution limits federal court jurisdiction to “cases” and “controversies.” U.S. Const. art. III. A case or controversy exists when the plaintiff has a personal stake—otherwise known as standing—in the dispute. *TransUnion LLC v. Ramirez*, 594 U.S. 413, 423 (2021). Cases and controversies are meant to be intentionally broad. The goal was to ensure that the courthouse doors remain open to anyone who has suffered an injury because of a violation of a legal right. Sophia Shams, *One Step Forward, Three Steps Back: Transunion and Its Implications for Standing, Separation of Powers, and Privacy Rights*, 16 NYU J.L. & Liberty 527 (2023). For any standing issue, the burden of standing lies with the party seeking to bring the claim in federal court. *Lujan v. Defenders of Wildlife*, 504 U.S. 555, 560 (1992). Justice Scalia succinctly summarized the task of a party proving Article III standing when he stated they must answer: “What’s it to you?” Scalia, *The Doctrine of Standing as an Essential Element of the Separation of Powers*, 17

SUFFOLK U.L. REV. 881, 882 (1983). This Court states that Article III standing is established when the plaintiff proves:

- (1) They have suffered an injury in fact
- (2) A causal connection between the injury and the conduct complained of
- (3) It is likely, as opposed to speculative, that the injury will be redressed by a favorable decision

Lujan, 504 U.S. at 560-61 (cleaned up).

Covenant Truth Church has suffered an injury in fact resulting from the Respondent's impending IRS audit. The Church faces an onslaught of financial harm that may threaten its continuity. It has also been unconstitutionally coerced into choosing between exercising its constitutional right to religion and retaining its tax-exempt status. Covenant Truth Church has established each of these elements of standing and answered the ever-important question asked by Justice Scalia: To Covenant Truth Church, this case means the survival of its religious organization and the protection of over 15,000 parishioners' deeply held religious convictions. This Court should affirm the Fourteenth Circuit's decision and give Covenant Truth Church the redress it has a legal right to.

1. Covenant Truth Church suffered an injury in fact that was concrete, particularized, and imminent when the IRS threatened to revoke its 501(c)(3) tax-exempt status

The moment the IRS selected Covenant Truth Church and notified it that it would be the subject of an audit, the Church suffered an injury in fact. The Church suffered two injuries because of the potential unconstitutional enforcement of the Johnson Amendment. First, the Church suffered a financial injury resulting from the loss of tax-exempt status. Second, the Church suffered

an injury in the form of the decision that the threat of enforcement forces it to choose between: either continuing to adhere to its religious requirements and risk losing tax-exempt status or violating its religious requirements and keeping its tax-exempt status.

An injury in fact occurs when a party suffers “an invasion of a legally protected interest” that is concrete, particularized, and actual or imminent. *Spokeo, Inc. v. Robbins*, 57 U.S. 338, 339 (2026). The injury in fact requirement ensures one of the key purposes for the standing requirement: The plaintiff has a “personal stake in the outcome of the controversy.” *Warth v. Seldin*, 422 U.S. 490, 498 (1975).

It is undisputed that the First Amendment protects the right to freely practice religion. U.S. Const. amend I. Covenant Truth Church’s religion, which involves political speech and supporting candidates and their campaigns, deserves this same protection. This Court has repeatedly held that it cannot question the validity of a religious belief.¹ In fact, political speech is the “minimum guarantee of the First Amendment.” *New York Times Co. v. Sullivan*, 376 U.S. 254, 297 (1964) (Black, J., concurring). Thus, Covenant Truth Church has a legally protected interest in the freedom to practice its religion, The Everlight Dominion. This legally protected interest was invaded by the IRS the moment it selected the Church for an audit. Therefore, the analysis shifts to whether the injury was concrete, particularized, and actual or imminent.

¹ See *Employment Division v. Smith*, 494 U.S. 872, 887 (1990) (“courts must not presume to determine the place of a particular belief in a religion...”); See also *Burwell v. Hobby Lobby*, 573 U.S. 682, 724 (2014) (stating that this Court refuses tell a plaintiff that their religious beliefs are flawed); *Thomas v. Review Board of Indiana Employment Security Division*, 450 U.S. 707, 714 (1981) (“religious beliefs need not be acceptable, logical, consistent, or comprehensible to others in order to merit First Amendment protection.”).

a. *The threat of enforcement of the Johnson Amendment causes concrete financial and First Amendment injury.*

The first step in establishing an injury in fact is determining whether the injury is concrete. *Lujan*, 504 U.S. at 560. In *Spokeo*, this Court set out the baseline for what constitutes a concrete injury. It stated that a concrete injury “must be *de facto*.” *Spokeo*, 578 U.S. at 340. It “must actually exist.” *Id.* It must be “real,” rather than “abstract.” *Id.*

Spokeo sets the baseline for the minimum level of harm required to establish a concrete injury. There, this Court held that a “bare procedural violation” with no evidence of concrete harm is not enough to satisfy the injury-in-fact requirement. 578 U.S. at 341. The case involved Petitioner, an online database that functioned as a “people search engine,” allowing users to access a database of information about a person using that person’s personal information, such as name or phone number. *Id.* at 333. Respondent alleged that Petitioner, in violation of the Fair Credit Reporting Act of 1970 (“FCRA”),² gathered and disseminated incorrect information about the Respondent. *Id.* This Court ruled that even though the dissemination of incorrect information was a violation of the FCRA, it did not cause the Respondent any concrete harm, let alone any risk of material harm. *Id.* at 342 (“Robins could not, for example, allege a bare procedural violation, divorced from any concrete harm.”). Thus, this allegation of injury was not concrete. *Id.*

Importantly, though, *Spokeo* does not stand for the proposition that only tangible physical harm satisfies the concreteness requirement. *Id.* at 340 (“Although tangible injuries are perhaps easier to recognize, we have confirmed in many of our previous cases that intangible injuries can

² The Fair Credit Reporting Act of 1970 “requires consumer reporting agencies to follow reasonable procedures to assure maximum possible accuracy of consumer reports, § 1681e(b); to notify providers and users of consumer information of their responsibilities under the Act, § 1681e(d); to limit the circumstances in which such agencies provide consumer reports for employment purposes, § 1681b(b)(1); and to post toll-free numbers for consumers to request reports, § 1681j(a).” *Spokeo*, 578 U.S. at 330 (cleaned up).

nevertheless be concrete.”). This Court stated that when determining whether an intangible harm is concrete, it is necessary to analyze whether the alleged harm “has a close relationship to a harm that has traditionally been regarded as providing a basis for a lawsuit.” *Id.* at 341.

More recently, *TransUnion* clarified the kinds of intangible harms that this Court ruled in *Spokeo* can constitute concrete injury. The Court referenced “reputational harms, disclosure of private information, and intrusion upon seclusion.” *TransUnion LLC*, 594 U.S. at 425. Most importantly to the present case, this Court pointed to concrete intangible harms, such as those “specified by the Constitution itself.” *Id.* Such as when First Amendment rights are harmed. *Id.* (citing *Pleasant Grove City v. Summum*, 555 U.S. 460, 129 (2009) (free speech), and *Church of Lukumi Babalu Aye, Inc. v. Hialeah*, 508 U.S. 520, 113 (1993) (free exercise)). These harms specified by Congress still require the plaintiff to be “concretely harmed,” though. *Id.* at 427 (distinguishing between party suing defendant for violation resulting in concrete harm to their land versus a party suing the same defendant simply for the violation with no harm to land).

The facts of *TransUnion* help to explain how this Court determines whether an intangible injury is sufficiently close to a harm traditionally recognized as providing a basis for suit. *TransUnion*, like *Spokeo*, was based on an FCRA dispute. *Id.* at 417. Here, though, there were two subsections of plaintiffs within the class. One group consisted of 1,853 plaintiffs who TransUnion sent “misleading credit reports to third-party businesses.” *Id.* The other consisted of 6,332 plaintiffs whose reports were not released by TransUnion. *Id.* This Court ruled that only the 1,853 plaintiffs who had their reports disseminated suffered a concrete injury. *Id.* at 432. Those plaintiffs, this Court said, suffered an injury that “bear[ed] a close relationship to a harm traditionally recognized as providing [a] basis.” *Id.* That traditional harm was defamation. *Id.* Defendant argued that because the misleading reports were just that, misleading, rather than “literally false,” the

relationship between the harm and defamation was not sufficiently close. Significantly, though, it was of no matter to this Court that the harm suffered by the 1,853 plaintiffs was not “an exact duplicate” of defamation. *Id.* at 433. It is only necessary that the relationship is close. *Id.*

Unlike in *Spokeo*, Covenant Truth Church is not suing because of a “bare procedural violation.” 578 U.S. at 341. The Church is suing because the Johnson Amendment is being used unconstitutionally to revoke its tax-exempt status, causing the Church real, harmful injury. First, the Church suffers a tangible financial harm. And second, the Church suffers intangible First Amendment harm.

Taking away the Church’s 501(c)(3) tax-exempt status causes a *de facto* injury to the Church and its mission. According to the IRS, when an organization loses its tax-exempt status, it is (1) “no longer exempt from federal income tax”; (2) “not eligible to receive tax-deductible contributions”; and (3) is “removed from the cumulative list of tax-exempt organizations.”³ This Court has been clear that monetary harm, such as seen here, is a concrete injury for the purposes of Article III standing. *See TransUnion*, 594 U.S. at 425 (“[C]ertain harms readily qualify as concrete injuries under Article III. The most obvious are traditional harms, such as physical harms and *monetary harms*.”) (emphasis added). Revocation of this status would result in major economic harm to the Church. The church would immediately become liable for federal income taxes. This could, by itself, lead to the end of the Church. In addition, Covenant Truth Church’s fundraising ability would also likely take a hit as potential donors would not be able to deduct their donations from their taxable income. 26 U.S.C. § 170(a)(1) (“there shall be allowed as a deduction any charitable contribution payment of which is made within the taxable year.”). This would likely

³ Internal Revenue Service, *Revoked? Reinstated? Learn more*, <https://www.irs.gov/charities-non-profits/auIRtomatic-revocation-of-exemption> (last visited January 16, 2026).

reduce the incentive to donate directly to the Church, thereby lowering the amount of money it can raise.

The unconstitutional revocation of the Church's tax-exempt status also causes an injury in the form of the forced decision between religious adherence and keeping the tax exemption. The threat of the Johnson Amendment forces Covenant Truth Church to choose between two evils, both of which could lead to the Church's end. First, the Church could continue practicing its religion and risk losing its tax-exempt status. Members of the Everlight Dominion religion are required to participate in political campaigns and support politicians who align with the religion. R. at 3. If the Church and its parishioners cease to do this, they will be banished from the church and the religion. R. at 3. This option would ensure that the Church would not be exiled from the religion. It could still lead to the Church falling apart, though. The Church would be subject to enforcement of the Johnson Amendment and could lose its tax-exempt status, which would result in crippling financial harm, as previously stated. The second option is no better. There, the Church could decide to abide by the prohibitions set forth in the Johnson Amendment and keep its tax-exempt status. Abiding by the prohibition and ceasing to support political campaigns would lead to the Church being banished from the religion. R. at 3. This option would be the sort of intangible harm to the church's First Amendment rights that this Court has specified as concrete. *See Pleasant Grove City*, 555 U.S. at 129.

Either way, the decision likely leads to the decimation of the Church, whether that be through banishment from the religion or the Church suffering from disabling financial harm. The harm here is not the decision itself. The harm is the concrete injury that occurs, no matter what the Church decides to do. This type of decision is one this Court has historically held to be closely related to financial harm. *Sherbert v. Verner*, 374 U.S. 398, 404 (1963) ("Governmental imposition

of such a choice puts the same kind of burden upon free exercise of religion as would a fine imposed against appellant for her Saturday worship.”). The binding precedent set forth in *Spokeo* and *TransImmune* clearly establish that Covenant Truth Church has suffered a concrete injury.

b. *The injury is particularized because the threatened revocation of Covenant Truth Church’s tax-exempt status affects the Church itself personally.*

A particularized injury affects the claimant personally. *Spokeo*, 578 U.S. 339; *E.g.*, *DaimlerChrysler Corp v. Cuno*, 547 U.S. 332, 342 (2006) (“plaintiff must allege personal injury”). A “general grievance” shared “by all or a large class of citizens” is not unique enough for the injury to be particularized. *Warth*, 422 U.S. at 499; *See also DaimlerChrysler Corp.*, 547 U.S. at 433 (taxpayers suing “by virtue of their status as Ohio taxpayers” not particularized). Rather, the claim must be based on the claimant’s own legal rights and interests. *Id.* It must be distinct to the plaintiff. *Larson v. Valente*, 456 U.S. 228, 239 (1982) (cleaned up). Particularization occurs when the claimant themselves suffered from “actual or *threatened* injury.” *Valley Forge Christian College v. Americans United for Separation of Church and State, Inc.*, 454 U.S. 464, 472 (1982) (quoting *Gladstone, Realtors v. Village of Bellwood*, 441 U.S. 91, 99 (1979)) (emphasis added). The threatened revocation of Covenant Truth Church’s tax-exempt status personally affects the Church because it is the Church’s own tax-exempt status that is being put in jeopardy.

In *DaimlerChrysler*, taxpayers from the state of Ohio sued the state’s tax commissioner, claiming that tax exemptions offered to DaimlerChrysler Corporation were in violation of the Commerce Clause. *DaimlerChrysler Corp.*, 547 U.S. at 332. The taxpayer’s claimed injury was that by granting DaimlerChrysler a tax exemption, state and local treasuries’ funds would be diminished due to the loss of tax dollars that would have been collected had DaimlerChrysler Corporation not been given a tax break. *Id.* This Court ruled that the taxpayers lacked standing to challenge the tax exemptions under Article III. *Id.* The fact that they were state taxpayers was not

enough. *Id.* Because the taxpayer's interest in the condition of the treasury was "shared with millions of others," the interest each taxpayer had was so "minute" and "remote" that the injury was not personal to the claimants and therefore not particularized. *Id.*

This Court has also been clear that when the plaintiff is not the subject of the challenged government action, establishing standing is more difficult. *Lujan*, 504 U.S. at 562. Here, though, The Covenant Truth Church is "among the injured." *Id.* at 563 (injury in fact requires that the party is "among the injured."). The unconstitutional application of the Johnson Amendment affects the Church personally. It is not suing based on a "general grievance" on behalf of all churches. It is suing on its own behalf.

Covenant Truth Church is required to support campaigns and politicians who align with its progressive views. R. at 3. The impending audit, sprung upon the Church, specifically and personally burdens it. And unlike in *DaimlerChrysler*, where the plaintiffs sued for injuries suffered by millions of Ohio residents, here, Covenant Truth Church sued regarding their own legal right; the right to practice their religion. The Church is seeking the injunction solely for itself. R. at 5. See *DaimlerChrysler Corp.*, 547 U.S. at 433. They are not even bringing the claim on behalf of all churches that could potentially be affected by the Johnson Amendment. See *Warth*, 422 U.S. at 499. The Johnson Amendment and its application seek to restrict The Covenant Church's freedoms as protected by the First Amendment. Thus, the Church is bringing this claim against the IRS to remain part of this deeply held religion and to continue practicing it freely, as protected by the First Amendment. The injury in fact is therefore particularized.

c. *The injury is sufficiently imminent to satisfy an injury in fact because there is a substantial risk of enforcement under this Court's ruling in Susan B. Anthony v. Driehaus.*

The final requirement for an injury in fact is that the injury be either actual or imminent. To that to establish an injury in fact, it is not dispositive that the claimant has already suffered an injury. *Susan B. Anthony List*, 573 U.S. 149, 158 (2014); *See also Steffel v. Thompson*, 415 U.S. 452, 459 (1974) (If a claimant is challenging a statute that is unconstitutional, they don't have to wait until they are arrested or prosecuted to do so.) Covenant Truth Church has standing to bring this pre-enforcement challenge, even though it has not yet been found to have violated the Johnson Amendment. *MedImmune, Inc. v. Genentech, Inc.*, 549 U.S. 118, 128-29 (2007) (holding that being found liable under the statute challenged is not a prerequisite to suit).

Covenant Truth Church satisfies the imminence requirement for an injury in fact because there is a substantial risk that the IRS will use the Johnson Amendment to revoke its tax-exempt status. *Susan B. Anthony*, 573 U.S. at 158 (“an allegation of future injury may suffice if the threatened injury is certainly impending, or there is a substantial risk that the harm will occur.”) (cleaned up). This Court has laid out the requirements for establishing a substantial risk of enforcement: (1) “an intention to engage in a course of conduct arguably affected with a constitutional interest” (2) that is “proscribed by statute” (3) and there exists “a credible threat of prosecution thereunder.” *Susan B. Anthony List*, 573 U.S. at 158 (quoting *Babbitt v. Farm Workers*, 442 U.S. 289, 298 (1979)). Covenant Truth Church has firm plans to continue supporting political candidates and their campaigns in accordance with its religious beliefs, as protected by the First Amendment. Because this conduct is prohibited by the Johnson Amendment and the impending IRS audit threatens to remove the Church’s tax-exempt status, The injury is imminent.

In *Susan B. Anthony*, this Court also dealt with a pre-enforcement challenge in a First Amendment Case. There, the Petitioner was challenging an Ohio statute that made it illegal to make certain false statements about political candidates. *Id.* at 151-52. The specific statute criminalized making a false statement about a candidate's voting record, as well as knowingly or recklessly spreading false information about a candidate. *Id.* at 152. The Petitioner, a pro-life advocate, had previously made statements about a candidate stating that by voting for the Patient Protection and Affordable Care Act (ACA), he had “voted for taxpayer funded abortion.” *Id.* at 154 (cleaned up). The candidate brought a claim under the relevant statute against the Petitioner. *Id.*

After the candidate withdrew the complaint, the Petitioner amended it to allege that the statute was unconstitutional. *Id.* at 155. Petitioner claimed it had Article III standing because it had previously spoken out about candidates and intended to continue doing so; therefore, it now faced the prospect of action being taken against its rights to freedom of speech. *Id.* This Court ruled that the substantial risk of enforcement of the Act was imminent for standing purposes. *Id.*

The Petitioners established they had “an intention to engage in a course of conduct arguably affected with a constitutional interest.” *Id.* at 161. They had already previously made statements that candidates who voted for the ACA supported taxpayer-funded abortion. *Id.* They had also made it clear that they planned to continue making those statements. *Id.* Covenant Truth Church also engages in, and plans to continue engaging in, conduct that violates the Johnson Amendment. The Covenant Church has, since its inception, made statements about political candidates. R. at 3. Most recently, Pastor Vale has been supporting Congressman Davis in his election campaign. He has preached in detail how Congressman Davis's progressive ideals align with The Everlight Dominion. R. at 4-5. He has encouraged his parishioners to vote, volunteer for, and donate to

Congressman Davis and his campaign. R. at 5. Pastor Vale and the Church intend to continue doing this in the future. Specifically, they plan a series of sermons on Congressman Davis in October and November 2024. R. at 5. The political speech in *Susan B. Anthony*, just as it is here, is affected with a constitutional interest protected by the First Amendment. *Id.* at 162.

After determining that the petitioners in *Susan B. Anthony* satisfied the first element for a pre-enforcement injury, this Court had “no difficulty” determining that they also satisfied the second element: engaged in conduct arguably proscribed by the statute. *Id.* The petitioners had made and planned to make statements about the candidate’s voting record to defeat his election campaign. *Id.* This conduct was clearly covered by the statute. Here, this Court should also have no difficulty in determining that the conduct of Covenant Truth Church is proscribed by the Johnson Amendment. The Johnson Amendment clearly restricts 501(c)(3) organizations from participating or intervening in political campaigns. 26 U.S.C. § 501(c)(3). It specifically notes that the prohibition applies to the publishing or distribution of statements on behalf of or in opposition to candidates for office. *Id.* Pastor Vale’s sermons and podcast episodes about Congressman Davis are exactly the type of conduct the Johnson Amendment proscribes. These sermons and podcast episodes are published to support Congressman Davis and to rally other members of the Everlight Dominion religion to do the same.

Lastly, the threat of the IRS enforcing the Johnson Amendment is credible. Covenant Truth Church has engaged in conduct that violates the Johnson Amendment. The IRS has initiated an audit of the Church, which enforces the Johnson Amendment. Clearly, there could be no greater threat. Importantly, Covenant Truth Church does not base its apprehension of enforcement on a “speculative chain of possibilities.” *Clapper v. Amnesty International USA*, 568 U.S. 398, 414 (2013). There, this Court ruled that mere “fear” and “concern” that enforcement will someday

occur is not enough. *Id.* at 418. *Clapper* involved a challenge to a statute that authorized the government to conduct surveillance of non-United States persons located outside the United States. *Id.* at 401. Respondents filed suit challenging the statute the day it was enacted, before any notice of enforcement, arguing that, because of the nature of their work, their communications with clients could be subject to government surveillance under the statute. *Id.* They claimed injury because they believed that, at some point in the future, the government could use the statute to access their communications with clients. *Id.*

This Court in *Clapper* ruled that the alleged injury by the respondent was too speculative to establish a credible threat of enforcement. *Id.* at 409. Here, though, the threat of enforcement is not at all speculative. There is a clear distinction between what could happen and what is imminent. Unlike in *Clapper*, Covenant Truth Church brought its claim after it was already the subject of IRS audit, and was aware that it was in violation of the Johnson Amendment. If the Church had brought this claim before the IRS selected it for an audit, it is likely that *Clapper* would apply, and the threat would not be credible to merit a substantial risk of enforcement. But that is not the facts of this case. Covenant Truth Church is the subject of a far more credible threat than the Petitioner in *Clapper*. The threat is “imminent,” and incoming. *Id.* at 400.

In addition, the lack of a prior-enforcement argument is at best weak. There is no basis for asking Covenant Truth Church to wait out the government audit and see if they will get their tax-exempt status revoked. The Church is not required to “bet the farm” on whether the government will enforce statutory regulations. *MedImmune*, 549 U.S. at 129. To say that the lack of enforcement equates to the Petitioner not enforcing the Amendment ignores other possible reasoning. The Petitioner may not enforce the Amendment because there are very few or even no other religions in this country that require adherents to support political candidates. The lack of

enforcement could very likely equate to a lack of violation as well. Furthermore, the recent consent decree in *Nat'l Religious Broad. v. Long* is not binding in this case. The consent decree “enjoin[s] the Government from enforcing the Johnson Amendment against the two Church Plaintiffs.” *See* U.S. Opp. to Mot. to Intervene, *Nat'l Religious Broad. v. Long*, No. 6:24-cv-00311, 2025 WL 2555876 (E.D. Tex. July 24, 2025). While the consent decree may derive cautious optimism that the Petitioner has considered not enforcing the Johnson Amendment in some cases, it is not enough to say that, in this case involving Covenant Truth Church, the threat of enforcement is not credible. To ask the Church to “bet the farm” and risk its survival on a consent decree that the Church is not even a party to, lacks reason, and has no legal precedent.

There is no doubt that Covenant Truth Church has proven that there is a substantial risk the Johnson Amendment will be enforced. They have violated the statute and the enforcement mechanism for it has already been engaged. The Church has shown that the injury is imminent.

Covenant Truth Church’s injury satisfies each of the requirements for an injury in fact. Therefore, it has satisfied the first element of standing.

2. The decision by the IRS to audit Covenant Truth Church directly caused its injury.

In a case such as this, where the claimant suing the government was the subject of its action or inaction, there is typically “little question” that the government action caused their injury. *Lujan*, 504 U.S. at 561-62. The causal connection between the injury and the conduct of the plaintiff is satisfied when the injury is “fairly traceable to the challenged action of the defendant.” *Simon v. Eastern Kentucky Welfare Rights Organization*, 426 U.S. 26, 41 (1976).

Here, there is a direct connection between the harm suffered by Covenant Truth Church and the threatened enforcement of the Johnson Amendment by the IRS. The IRS audit is the mechanism by which the agency enforces the Amendment. By choosing to audit the Church, the

IRS alerted the Church to the imminent enforcement of the Amendment, which causes it both financial and constitutional harm previously noted. This causal connection clears the fairly traceable standard.

3. By affirming the ruling of the Fourteenth Circuit, this Court can provide the redressability necessary to cure Covenant Truth Church's injury.

There is also “little question” that in a situation such as this, a judgment by this Court affirming the granting of summary judgment and the permanent injunction will redress Covenant Truth Church’s injury. *Lujan*, 504 U.S. at 561-62. Redress is proper when it affects the object that is causing the harm. *Id.* at 568. In *Lujan*, the redress sought by the respondent was too general. *Id.* There, the respondent had challenged a government rule under which, if this Court had granted redress, all overseas projects would have been affected rather than the specific overseas project they were challenging. *Id.* This Court stated that the respondent should have challenged the specific government action that caused the harm. *Id.*

Here, Covenant Truth Church is challenging the Johnson Amendment. If the Church were to challenge the entire tax code as unconstitutional, that redress would also be too generalized as seen in *Lujan*. Here, though, by challenging the Johnson Amendment, the Church is seeking redress from the specific government action that is causing the church injury in fact. By affirming the decision of the lower courts, which granted summary judgment and the permanent injunction against the use of the Johnson Amendment, Covenant Truth Church will no longer be prohibited from practicing its religion. The Church will no longer be forced to choose between its religious convictions and its tax-exempt status. Thus, providing the necessary redress. Covenant Truth Church has proven that they suffered an injury in fact, causally connected to the conduct of the Petitioner, and which this Court can provide redress. Therefore, this Court should affirm the Fourteenth Circuits ruling that the Church has Article III standing.

B. Covenant Truth Church still has standing despite the Tax Anti-Injunction Act because currently there are no alternative means of remedy.

The Tax Anti-Injunction Act provides that “no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court.” 26 U.S.C. § 7421(a). The purpose of the Act is to minimize pre-enforcement challenges and to have disputes focus over the amount of money being taxed. *Hibbs v. Winn*, 542 U.S. 88, 103 (2004). The Act functions as a means for the government to ensure the “prompt collection of its lawful revenue.” *McGlotten v. Connally*, 338 F.Supp. 448, 453 (D.D.C. 1972).

While the Act sweeps broadly, it does not apply when the plaintiff has no other alternative remedy. *South Carolina v. Reagan*, 465 U.S. 367, 374 (1984). Here, Covenant Truth Church has no alternative remedy, and therefore, the Tax Anti-Injunction Act does not bar the claim. First, a look at how the tax claim adjudication process works is necessary to understand Covenant Truth Church's position. Typically, when an organization disputes a tax classification given by the IRS, the first step is to appeal that decision to the IRS. Only then, after the IRS has ruled on the organization's appeal, can the case be brought in federal court under 26 U.S.C. § 7428.

At the time of this suit, Covenant Truth Church has no alternative remedy. Because this is a pre-enforcement challenge and the IRS has not yet revoked the Church's tax-exempt status, the Church may not appeal the decision to the IRS, and it may not bring the claim in court under 26 U.S.C. § 7428. They cannot appeal a decision that has not yet been made. Because there is no course of action available with the IRS, Covenant Truth Church is not forced to wait for enforcement. This court provides the only means of remedy at the moment and therefore the Tax Anti-Injunction Act does not bar the claim.

II. THE JOHNSON AMENDMENT IS UNCONSTITUTIONAL WHEN IT PROVIDES SPECIAL TREATMENT TO RELIGIONS BASED ON RELIGIOUS PRACTICES

The Covenant Truth Church has Article III standing, and the Tax Anti-Injunction Act does not bar the claim. Thus, Covenant Truth Church may challenge the Johnson Amendment's constitutionality. Covenant Truth Church contends that the Johnson Amendment is unconstitutional because it prohibits Covenant Truth Church from adhering to its religious beliefs. This is solidified by this Court's historical understanding of the First Amendment and its precedent.

The Establishment Clause of the First Amendment states that "Congress shall make no law respecting an establishment of religion." U.S. CONT. AMEND. I. The "basic purpose" of this religious clause is clear: To "ensure that no religion be sponsored or favored, none commanded, none inhibited." *Walz v. Tax Commission of City of New York*, 397 U.S. 664, 669 (1970); *See also Lemon v. Kurtzman*, 403 U.S. , 612 (stating that a statute must not "be one that neither advances nor inhibits religion."). The exact boundaries of the Establishment Clause are not black and white. This Court has directed that we should interpret the Establishment clause in "reference to historical practices and understandings." *Town of Greece v. Galloway*, 572 U.S. 565, 576; *See also School Dist. of Abington Township v. Schempp*, 374 U.S. 203, 294 (Brennan, J. concurring) ("[T]he line we must draw between the permissible and the impermissible is one which accords with history and faithfully reflects the understanding of the Founding Fathers"). Thus, it is important to look at the history of the Establishment Clause and how it has developed.

The Founding Fathers were clear in their intention when drafting the Establishment Clause. There must be a separation between church and state. Thomas Jefferson spoke of the Establishment Clause as being a "wall of separation" between the two. *Reynolds v. United States*, 98 U.S. 145, 164 (1878). This wall is to be a means to protect religious freedoms, as one's religious beliefs are

for “between man and his God.” *Id.* James Madison professed that every religion should be equally afforded the freedom to “exercise and propagate its beliefs.” *Larson*, 456 U.S. at 245. This, he warned, ceases to exist when the government favors certain religions. *Id.* This Court echoed the Founding Fathers’ sentiments in *Walz*, stating that government interference with religion would not be tolerated. 397 U.S. at 669. Thus, the Establishment Clause question this Court must answer is whether the Johnson Amendment “interfere[s] with religious beliefs... or [has] the effect of doing so.” *Id.*

The Covenant Truth Church is the largest member of The Everlight Dominion religion, serving over 15,000 parishioners. The Everlight Dominion requires the Church and its leaders to participate in political campaigns and support candidates to maintain church membership. R. at 3. This is exactly what Covenant Truth Church has been doing in supporting Congressman Davis’s campaign, and exactly what it has future plans to do with Pastor Vale’s sermons on Congressman Davis in October and November 2024. R. at 5.

The Johnson Amendment, by prohibiting 501(c)(3) organizations from participating in political campaigns, violates the Establishment Clause in relation to The Covenant Truth Church. The Johnson Amendment results in denominational preference by affording religions that do not have political involvement as part of their practices benefits that are not offered to those who do. *See Larson*, 456 U.S. at 346.

A. This Court has long held that denominational preference of a religion at the demise of another is unconstitutional.

All religions, including Covenant Truth Church, have the right to “exercise and propagate their beliefs.” *See Larson*, 456 U.S. at 245. Since Madison promulgated the idea of “free competition between religions,” this Court has held that the Establishment Clause ensures equal treatment of all religions. *Id.* at 246. Today, this Court refers to this idea as the principle of denominational

neutrality. *Id.* The government cannot tell a religion The Johnson inherently deems religions that believe in supporting political candidates and their campaigns as inferior, handicapping them by excluding them from the tax-exempt status that other religions receive. This is a clear violation of the Establishment Clause.

While the principle is rooted in views on the Establishment Clause in *Reynolds*, it is the last 75 years of the Supreme Court that have established the core principle of denominational neutrality that governs this case. Dating back to the 1940's in *Everson v. Board of Education*, this Court held that the government shall not pass laws that "handicap religions," nor should it pass laws which "favor them." 330 U.S. 1, 18 (1947). A few years later, in *Zorach v. Clauson*, this Court held first clarified that "[t]he government must be neutral" towards religions, and in no way "undertake religious instruction. 343 U.S. 306, 314 (1952). And in *Epperson v. Arkansas*, this Court "mandate[d] governmental neutrality between religion and religion, and between religion and nonreligion." 393 U.S. 97, 104 (1968). More recently, denominational neutrality has been the subject of other cases involving exemptions similar to the Johnson Amendment, such as *Larson v. Valente* and *Catholic Charities Bureau, Inc. v. Wisconsin Labor & Industrial Review Commission*. 456 U.S. 228 (1982); 605 U.S. 238 (2025).

In *Larson*, this Court made certain that "the clearest command of the Establishment Clause is that one religious denomination cannot be officially preferred over another." *Larson*, 456 U.S. at 244. There, this Court upheld an Eighth Circuit decision granting summary judgment for a permanent injunction against a Minnesota act that only awarded a registration and reporting exemption to groups that received more than 50% of their contributions from members or affiliated organizations. *Id.* at 232-33. Denominations that were granted the exemption were excused from providing the government annual reports consisting of detailed information relating to the

denomination's activity. *Id.* at 231. Those who were not granted the exemption were subject to potential loss of registration as a charitable organization if the government found, based on the report, that it was in "the public interest to do so". *Id.* (cleaned up). This Act gave preferential treatment and a "substantial advantage" to denominations with larger bases, and directly handicapped smaller denominations that were required to seek out donations on the street or by mail. *Id.* at 254. This act of burdening certain denominations that the Government dislikes is the exact kind of "religious gerrymandering" *Larson* and its progeny rule unconstitutional.

Just last year, denominational neutrality was reinforced in *Catholic Charities Bureau, Inc.* There, just as in this case, a tax exemption was conditioned on conforming to a government policy. Religious organizations could only be eligible for a tax exemption if they were "operated primarily for religious purposes." *Id.* at 238. Because the petitioner was not "engaged in proselytization," and did not "limit[ed] their charitable services to Catholics," the Wisconsin government denied them the tax exemption. *Id.* at 249. Again, in following historical interpretations of the Establishment Clause, this Court held that a law denying tax exemptions to certain religious organizations constitutes a denominational preference and violates the Establishment Clause. *Id.* at 238.

The Johnson Amendment, just as the Act in *Larson* and the statute in *Catholic Charities Bureau*, generates an "an atmosphere of official denominational preference." *Larson*, 456 U.S. at 245. By conditioning the receipt of tax-exempt status on refraining from speaking about and supporting political candidates and their campaigns, the Johnson Amendment inherently handicaps religions like The Everlight Dominion. The Amendment clearly favors religions that do not speak on political issues. In no way do we find the type of governmental neutrality mandated by the Establishment Clause. Thus, Covenant Truth Church faces an impossible decision. They may

maintain their membership in their devout religion by continuing to preach on politics while risking the loss of their tax-exempt status, or completely abandon a core principle of their religion in order to maintain their status as a 501(c)(3) organization. This decision, thrust upon Covenant Truth Church, is the type forewarned in *Zorach*. The conditioning of this benefit functions as a means for the government to instruct the religion on what it should be talking about and what its religious practices should entail. Therefore, because History and legal precedent are clear that this sort of governmental interference is what the Founding Fathers and case precedent consider impermissible, this Court should affirm the Fourteenth Circuit's decision and rule the Johnson Amendment unconstitutional.

CONCLUSION

This Court should reverse the judgment of the United States Court of Appeals for the Fourteenth Circuit and remand for further proceedings.

Respectfully submitted,

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ATTORNEYS FOR PETITIONER

APPENDIX TABLE OF CONTENTS

	<i>Page</i>
APPENDIX “A”:	
U.S. Const. Amend. I	30
U.S. Const. Art. III § 2	30
APPENDIX “B”	
26 U.S.C. § 501(a)	31
26 U.S.C. § 501(c)(3)	31
26 U.S.C. § 7421	31
26 U.S.C. § 7428	32
26 U.S.C. § 170(a)(1)	32

APPENDIX “A”

U.S. Const. Amend. I

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

U.S. Const. Art. 3 § 2

The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;—to all Cases affecting Ambassadors, other public Ministers and Consuls;—to all Cases of admiralty and maritime Jurisdiction;—to Controversies to which the United States shall be a Party;—to Controversies between two or more States;—between a State and Citizens of another State,—between Citizens of different States,—between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.

In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be Party, the Supreme Court shall have original Jurisdiction. In all the other Cases before mentioned, the Supreme Court shall have appellate Jurisdiction, both as to Law and Fact, with such Exceptions, and under such Regulations as Congress shall make.

The Trial of all Crimes, except in Cases of Impeachment, shall be by Jury; and such Trial shall be held in the State where the said Crimes shall have been committed; but when not committed within any State, the Trial shall be at such Place or Places as the Congress may by Law have directed.

APPENDIX “B”

26 U.S.C. § 501(a). Exemption From Taxation

An organization described in subsection (c) or (d) or section 401(a) shall be exempt from taxation under this subtitle unless such exemption is denied under section 502 or 503.

26 U.S.C. 501(c)(3). List of Exempt Organizations

The following organizations are referred to in subsection (a):

- (1) Any corporation organized under Act of Congress which is an instrumentality of the United States but only if such corporation—
 - (A) is exempt from Federal income taxes—
 - (i) under such Act as amended and supplemented before July 18, 1984, or
 - (ii) under this title without regard to any provision of law which is not contained in this title and which is not contained in a revenue Act, or
 - (B) is described in subsection (l).

26 U.S.C. § 7421

- (a) Tax: Except as provided in sections 6015(e), 6212(a) and (c), 6213(a), 6232(c), 6330(e)(1), 6331(i), 6672(c), 6694(c), 7426(a) and (b)(1), 7429(b), and 7436, no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.
- (b) Liability of transferee or fiduciary: No suit shall be maintained in any court for the purpose of restraining the assessment or collection (pursuant to the provisions of [chapter 71](#)) of—(1) the amount of the liability, at law or in equity, of a transferee of property of a taxpayer in respect of any internal revenue tax, or (2) the amount of the liability of a fiduciary under [section 3713\(b\) of title 31](#), United States Code, in respect of any such tax.

26 U.S.C. § 7428. Declaratory Judgments Relating to Status and Classification of Organizations Under Section 501(c)(3)

(a) Creation of remedy In a case of actual controversy involving—

(1) a determination by the Secretary—

(A) with respect to the initial qualification or continuing qualification of an organization as an organization described in section 501(c)(3) which is exempt from tax under section 501(a) or as an organization described in section 170(c)(2)

26 U.S.C. § 170(a)(1)

(a) Allowance of deduction

(1) General rule: There shall be allowed as a deduction any charitable contribution (as defined in subsection (c)) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary.