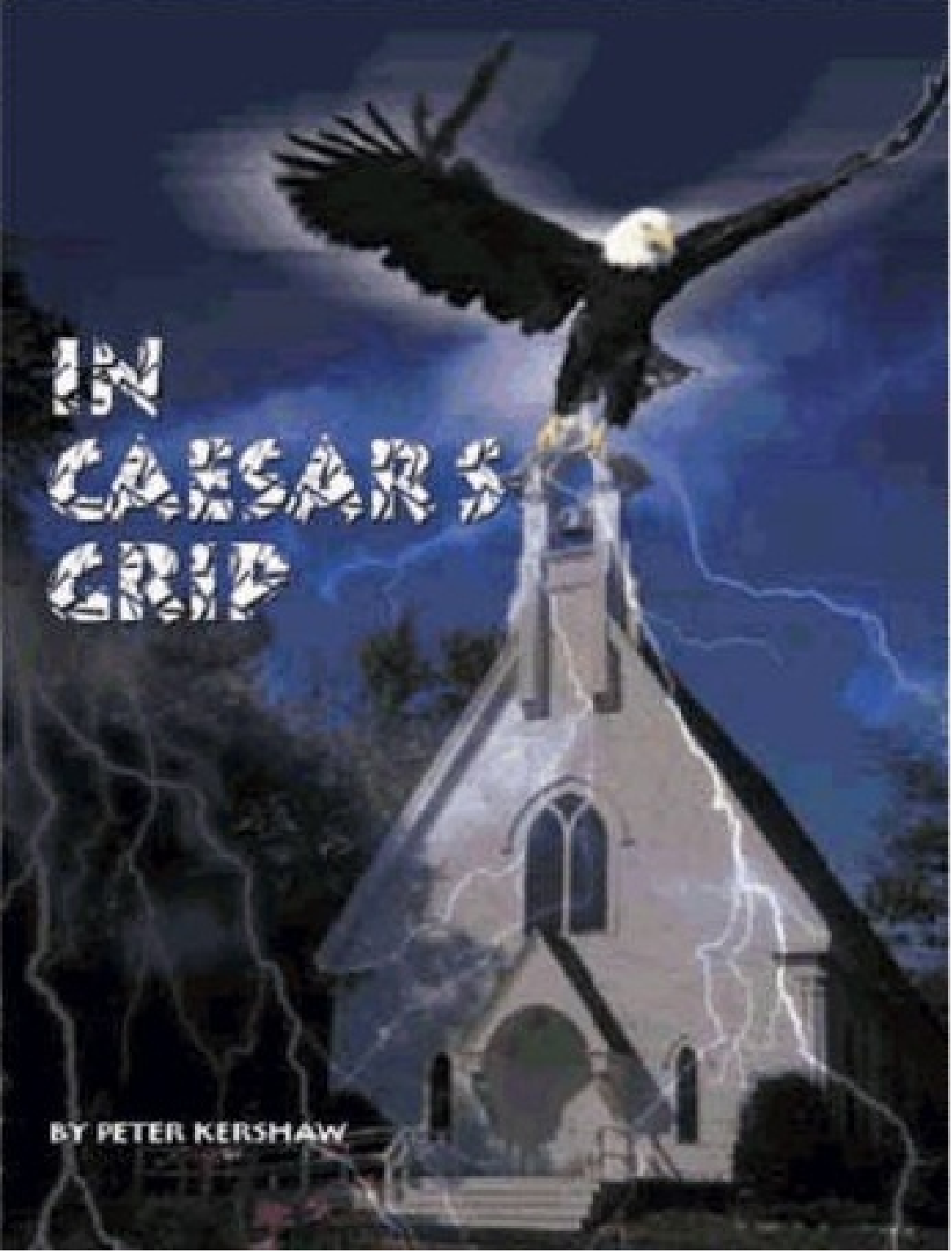
IN
CAESAR'S
GRIP
BY PETER KERSHAW

IN CAESAR'S GRIP, 1ST EDITION

(FORMERLY KNOWN AS "SANCTUARY OF SILENCE")

HEAL OUR LAND MINISTRIES

BRANSON, MISSOURI

"There is not a shadow of right in the general government to intermeddle with religion.

"This subject is, for the honor of America, perfectly free and unshackled. The government has no jurisdiction over it."

James Madison

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FORWARD: BY: CONGRESSMAN GEORGE HANSEN, HOWARD PHILLIPS

In 1979, while a member of the U.S. House of Representatives, I wrote a book entitled, *To Harass Our People; the IRS and Government Abuse of Power.* For obvious reasons, I made few friends with the IRS and their control-minded allies in other federal agencies. My book, related pressures in congressional hearings, and various news exposés, like CBS 60 *Minutes,* created a major public confrontation. As a result, I and other members of Congress were specifically targeted by the IRS. In 1984 a special section was added to my book, *Assault On Religion.* But since that time government tyranny against the American people, and particularly religious people, has rolled on relentlessly. Things have also gotten worse for the churches of America.

In Caesar's Grip chronicles the immense leadership role the clergy exercised in America's early history. Without them it's doubtful America would have ever declared independency. Yet today much of the clergy have, through financial inducement and corporate entanglements, declared their dependency and loyalty to a government that's even more intrusive and treacherous than were King George III and the British Parliament. Though this is certainly not the clergy's intent, in operation of the law, that's precisely what's happened.

As Edmund Burke put it, "The only thing necessary for the triumph of evil is for good men to do nothing." Without recognizing the consequences of their actions, most of the clergy have acquiesced to the government, by state incorporation and the 501(c)3, permitting their churches to be legally relegated to a place where they and their congregations can "do nothing" but mind their government masters.

It's impossible to have religious freedom in any nation where churches are licensed to the government. In this book Mr. Kershaw exposes the root cause problems of rampant and unhindered immorality, government tyranny and corruption, and the inability of the State-licensed church to offer any real hope for combatting these devastating societal problems. For the first time in any book I am aware of, the author offers a credible and absolutely indispensable solution for restoring what is the most important of all our rights—freedom of religion, and its vital partner, freedom of speech. *In Caesar's Grip* is indispensable. Every concerned religious and freedom-loving American needs to read this tremendous book.

George Hansen
Member of Congress (ret.)

Peter Kershaw correctly discerns that there is a direct corresponding relationship between the decline of Christian influence in American society and the readiness of too many Christian leaders to choose the sovereignty of civil government over the sovereignty of God.

Jurisdictionally, Christian faith and duty have all too frequently been subordinated to the will of the state, even though the state has long since ceased to serve as God's ministry of justice. All too often, civil government has been a terror to the righteous, and a comfort to evildoers.

Jesus Christ is the Lord of all realms, including church, state, and family. If we let the state put Christ under its authority, we cannot be fully obedient to Him. We ought not unquestioningly serve civil authorities when they are unfaithful to the Supreme lawgiver.

The war for American independence was a rebellion against unjust authority and a crusade for Christian liberty. It was not simply about taxes. It was about authority and jurisdiction, all matters which pertain to liberty of conscience and freedom under God.

The First Amendment, in asserting that "Congress shall make no law respecting an establishment of religion", was consistent with the prevailing belief that no distant power, whether Parliament, the King of England, or the Congress of the United States should have any authority whatsoever over religious observances. Jefferson consistently asserted that, "To compel a man to furnish funds for the propagation of ideas he disbelieves and abhors is sinful and tyrannical."

Lyndon Johnson, as a U.S. Senator, sponsored that portion of the Internal Revenue Code, Section 501(c)3, which mandated that organizations placed in the 501(c)3 category must 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". In thus limiting the liberty of churches which seek 501(c)3 status, Johnson was taking a position selectively opposite that which he later employed as President.

Indeed, in LBJ's "Great Society" it was not merely a matter of whether churches "propagandizing" in favor of Christianity would be declared tax exempt. On the contrary, billions of dollars in Federal subsidies have been distributed to many organizations which propagate antiChristian principles and policies, from sodomy and abortion, to other assaults on rights of liberty and property. They were called community action agencies, legal services projects, Emergency Food and Medical Services Centers. They included Planned Parenthood, the ACLU, the National Lawyers Guild, union organizations, homosexual groups, and many more.

How ironic that Christian churches acquiring 501(c)3 recognition have wound up having fewer statutory and administrative freedoms than advocates of humanist, heathen, and pagan dogmas subsidized by the American taxpayer.

There is much valuable information in Peter Kershaw's ***In Caesar's Grip,*** not least of all, in his well-documented review of the ideas and actions which led up to the War for Independence and the creation of our Federal republic. The philosopher, George Santayana, has pointed out that "he who forgets the past is condemned to repeat it." There is much in America's past that would be worth repeating, but first we must remember it.

I am grateful to Peter Kershaw for his considerable labors in documenting practical as well as principled arguments for adhering, without compromise, to the reality that God is sovereign.

Howard Phillips, President — The Conservative Caucus
Constitution Party — U.S. Presidential Candidate

Having worked for the IRS for some twenty years, I can attest to the validity of everything Mr. Kershaw brings out in this book, regarding the applicability (or lack thereof) of the Internal Revenue Code to churches and ministries. The IRS has never required churches to seek a tax-exempt status. The IRS' position has always been that churches are "automatically tax-exempt" and tax-deductible, without ever having to apply for 501(c)(3) recognition. Nevertheless, many thousands of churches have submitted Form 1023 to the IRS for the "privilege" of being something that even the IRS acknowledges they already have.

I am not the only IRS employee who's wondered why churches go to the government and seek permission to be exempted from a tax they didn't owe to begin with, and to seek a tax deductible status that they've always had anyway. Many of us have marveled at how church leaders want to be regulated and controlled by an agency of government that most Americans have prayed would just get out of their lives. Churches are in an amazingly unique position, but they don't seem to know or appreciate the implications of what it would mean to be free of government control.

No minister need fear doing what Mr. Kershaw advocates. The government will not penalize a church for opting out of its 501(c)(3) status, because there's no law that requires a church to be a 501(c)(3). Nor is this any kind of "tax protest" issue. I hope every church leader will read this book and seriously consider the ramifications of what happens to their church when they "render unto Caesar" what doesn't belong to Caesar.

Mr. Kershaw brings an entirely new and indispensable perspective to the "Church and State" problems that plague America today. If you value religious freedom, you need to read ***In Caesar's Grip.***

Steve Nestor, IRS Sr. Revenue Officer (ret.)
Tax Consultants Of Idaho

- Robert Morley
  Chairman of the American Bar Association, 1953-1954.
- Strom **Thurmond**
  Elected South Carolina State Governor in 1948. Elected United States Senator in 1954 (older than dirt, but still going strong, as of this writing).

Can you guess which man is the law school dropout? It's actually a bit of a trick question. Clarence Darrow trained himself by studying law in libraries and by observation of trials in various courts. He took the Ohio Bar exam, passed, and was admitted to the Ohio Bar in 1878. He moved to Chicago in 1887, took the Illinois Bar exam, passed, and paid a five dollar fee to be admitted to the Illinois Bar. He studied law for one year at Chicago University law school, but dropped out. None of the other men ever attended law school at any time in their lives, but all were highly accomplished lawyers. Some would argue that at least several of them, certainly Patrick Henry, were absolutely brilliant in their legal strategies. Their knowledge of law did not come from a law school, it came from self-study. In fact, some of these men had no formal education of any kind, whatsoever, including Patrick Henry and Abraham Lincoln.

The real test of whether or not this author's assertions are well-reasoned and correct, or unreasonable and specious is: 1). Can (and have) the assertions of this publication been directly and cogently responded to and defeated? 2). Do my critics respond with substantive on-point debate, or are they merely engaging in subterfuge and avoidance of the fundamental theme of this book?

Most attorneys will continue in their disingenuous conduct, and this should tell you, the reader, something very important. The law student is often taught, "When you don't have a good defense, scream at the plaintiff." Certain book critics do something quite similar, but their *modus operandi* is to simply change the subject to matters completely immaterial to the fundamental issue the author herein presents. Rather than permitting a book critic to tell you what the purpose of *In Caesari Grip* should have been, I will tell you what *it is*, then leave it up to you to determine if it achieved the objective. This book is addressed to church and ministry leaders, pastors, elders, ministers, their members, financial contributors, and supporters. Its purpose is to:

1. Demonstrate that the church has been presented a very one-sided story, and has been misled by "licensed professionals" regarding the advisability of incorporation and the **501c3.** We herein present ***the rest*** of ***the story.***
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3. Admonish churches, after careful examination of the facts, and after **seeking** the counsel of the Lord and of one another, to sever their bonds with the civil government by dissolving their corporations, terminating their IRS **501c3** status, and operating instead as free-churches and free-ministries under the Sovereignty of Christ alone.
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6. Show that America was established as a Constitutional Republic and a Christian Nation by unlicensed "nonconformist" preachers, opposed to the State-Churchsystem. They came to America's shores to establish freedom of religion. There **can** be no true freedom of religion when the church is subordinated to the State by incorporation and the **501c3.**
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If after reading *In Caesar's Grip* you agree that we have met our goals, feel free to let us know. But more importantly, tell other Christians about it too. Oh, and if you're a book reviewer, try and avoid the subterfuge that so plagues your craft, and stay on-point with the substance of this book.

Lay critics too (not just professional book reviewers) can probably find reason to take umbrage with me, perhaps without even having to try very hard. The previous version of this book, *Sanctuary Of Silence*, taught me that the church is full of people who are prone to *throw the baby out with the bath water.* One pastor I know says he incinerated his set of John Calvin's Commentaries of the Bible (a rather costly burnt offering, indeed), simply because he found a passage over which he disagreed with Calvin. Those who believe their own grasp of theology to be perfect will inevitably prove themselves intolerant of the imperfections in others. Experience has shown me that it is often the small things over which offense is taken. Therefore, several things should be explained so that you might better appreciate the author's rationale in the format, and the use of various reference works (including the Bible), in this publication.

Firstly, the author has implemented an unconventional use of footnoting his references. Statistics show that traditional footnotes are read by fewer than 5% of all readers, and endnotes fewer still. The obvious reason for this is that to pause and refer to footnotes, or worse yet endnotes, significantly slows the reading process. Not only are the quotations in this publication important, so are their various sources. As such, citations are provided immediately following quotations. This is done to enhance the reading experience. The relatively few academicians who read this book could take offense at such

PURPOSE: PUBLICATION GOALS AND A WORD TO THE CRITICS

By reviewing many books in the course of a year and rendering their opinions, book critics provide a valuable service to the busy public. None of us are likely to ever find a book critic with whom we will always agree, anymore than are we likely to find an author with whom we will always agree. Some book critics are better than others, just as some authors are better than others. However, some book critics have the presumptuous, if not spiteful, habit of asserting a particular book should *have* had thus and such of a purpose. Since, from their perspective, the purpose which they determined was not achieved, the book missed the mark. This is a great fallacy of the book critic profession. When an author sets about to write a book on a given subject, it is entirely his own prerogative what his subject will be, the scope and nature of his research materials and reference works, the book's format, and what the purpose and objective of the book is. The author is free to solicit the input of others (including book critics), but is in no way obligated to do so.

Critics and reviewers often set themselves up as authorities on a plethora of subjects to which they ostensibly are eminently qualified. This too is often a fallacy. The reality is that reviewers, quite often, are only familiar at a very cursory level with the subjects that they review. The reviewer, however, shifts onus by asserting that an insufficiency of author credentials disqualifies him from having anything of merit to say on the subject, disregarding the fact that the reviewer himself may be much more deficient of the same credentials. Or the reviewer will completely ignore the substance and primary points of the book, and will instead focus on peripheral issues which he can more easily ridicule. Of course, we welcome positive reviews and constructive criticism; but it would be naive to suppose that a book of this nature is likely to generate many of those. Rather, we fully anticipate it will provoke numerous a d *hominem* attacks and even outright censure.

In one case, a Christian journal gave space in two consecutive editions to the subject of church incorporation (which it evidently supports and encourages). This otherwise excellent monthly "Report" made numerous oblique references to the predecessor edition of this book (Sanctuary *Of Silence*), without ever specifically naming it or its author. Nor did it in any way address this author's assertions regarding the legal and theological problems associated with State incorporation of the church, and the tax-exempt 501c3 status. Instead of addressing the book's clear message, the critic surmised that this author's inability to read the Scriptures in their original tongues (Hebrew and Greek) disqualifies him from demonstrating how certain biblical passages have direct application to the State-incorporated church of today.

One is left to surmise that a great many theologians believe that only those who can study Scripture in the original tongues are qualified to expound upon it. But then attorneys will use the same reasoning regarding my formal training (or lack thereof) in law. Since I do not carry the title "JD", they would demean a paralegal's acumen of law in the same fashion as the theologian would demean my grasp of Scripture. Some of the most brilliant of theologians never had any seminary training. Likewise, some of the most brilliant and accomplished lawyers never had any formal legal education. They were self-taught. As an illustration of this, from the list which follows, can you name the law school dropout?

- **Patrick Henry (1736–1799)**
  One of the most eloquent and celebrated orators of American history. Virginia Representative to the Continental Congress. Two-term Virginia State Governor. Tried over a thousand cases before he was thirty one years old. Widely celebrated (particularly by the Baptists) as a champion and defender of religious liberty.
- **John Jay (1745–1829)**
  Diplomat; negotiated terms of peace with England in 1782. While on diplomatic missions abroad, he was, without his knowledge, nominated and elected Governor of New York. First Chief Justice of the U.S. Supreme Court.
- **John Marshall (1755–1835)**
  Secretary of State. Virginia Congressman. Fourth Chief Justice of the U.S. Supreme Court.
- **William Wirt (1772-1834)**
  Attorney General for Presidents James Monroe and John Quincy Adams.
- **Roger Taney (1777–1864)**
  Attorney General for President Andrew Jackson. Fifth Chief Justice, U.S. Supreme Court.
- **Daniel Webster (1782–1852)**
  Admitted to the Boston Bar in 1805. Became U.S. Representative at age 30. Served as Secretary of State for Presidents William Henry Harrison, John Tyler, and Millard Fillmore.
- **Abraham Lincoln (1809-1865)**
  Sixteenth President of the United States.
- **Salmon Chase (1808-1873)**
  Appointed by Lincoln as Chief Justice, U.S. Supreme Court.
- **Stephen Douglas (1813–1861)**
  Became the youngest member of the House of Representatives in 1843. Ran for United States Senate in 1858 against Abraham Lincoln and won. Ran against Lincoln for President and lost. Gained prominence for his series of debates with Lincoln.
- **Clarence Darrow (1857–1938)**
  Arguably the most renowned attorney of the early-20th century.

have worked to bring the church out from under the legal protections of the First Amendment. Their strategies have been brilliant.

Churches in America were once established upon the rock of Jesus Christ. They were guaranteed freedom of religion and freedom of speech. They were free to not only promulgate the gospel of Christ, they were free to oppose government tyranny and societal immorality, and most did. But over the past fifty or so years, the majority of churches in America waived these important freedoms. They entered into highly restrictive contracts with the government, and thereby, "rendered unto Caesar" that which is Christ's alone. Under contracts regulated by state and federal statutes they, at law, ceased being churches and became "charitable tax-exempt religious organizations." Such "organizations" waive their unalienable and God-given rights, including those rights guaranteed by the Constitution, even the First Amendment.

The poor and ill-informed legal decisions church leaders make are invariably done in ignorance. But it would be naive to suppose that the vast majority of churches have found themselves in exactly the same predicament merely by coincidence. There has unquestionably been a specific and coordinated plan to bring the churches of America into *Caesar's grip.* The furtive agenda of various social engineers has been to seize control of the church and silence her. The mechanism through which that has been accomplished is the subject of this book.

In Caesar?Grip exposes the most cunning and diabolical con job ever perpetrated upon the churches of America. As a result, over *90%* of all churches and parachurch ministries have been hornswoggled. Slick and polished attorneys and accountants are the parties most responsible. Tragically, the vast majority of the so-called "licensed professionals" that have aided and abetted in the con claim to be Christians themselves. Their sales pitch often includes, "The benefits outweigh the risks." Few statements could better epitomize the post-modern onslaught of pragmatism, situational ethics and moral relativism, in our post-Christian America today.

Few have ever dared challenge the licensed professionals. After all, they're the "trained experts" aren't they? Yes, there is no question but that they are trained. But trained by whom? A Christian institution or a pagan one?

> **The one who first states a case seems right, until the other comes and cross-examines.**
>
> Proverbs 18:17

The licensed professionals were first on the scene to present their case. They thought they won their case by default because, apparently, no one showed up to challenge their position. This author now openly challenges the licensed professionals. In this book I cross-examineand challenge the evidence they have presented. As you will discover, their case is not only weak, it is wholly indefensible, both at law and theologically. Moreover, nothing in church history supports their claims, either.

The phenomenal success of their con was only made possible because of our ignorance of law and history. This book, therefore, relies in large measure upon law and history, as the chief means of countering the deception. As U.S. Supreme Court Justice, Oliver Wendell Holmes aptly put it, "Upon this point a page of history is worth a volume of logic" [256 US *345* at 349]. The enemies of the church have carefully studied and learned from the lessons of history. It's about time the church did so, as well. We have no one to blame but ourselves for the condition of the church.

The solution to our predicament is already well within our means. It begins with exposing the lies of con artists and charlatans. That's what this book does. Many have already told this author that reading this book is a "mind-blowing experience." Just expect it to happen. However, with respect to providing a detailed step-by-step remedy, this book is only intended as a primer. If your convictions are stirred by this publication, and you wish to proceed to the next step, the author has prepared other publications, video tapes, seminars, and he is available to provide counsel, as your needs require.

Let us seek God for a renewed Reformation —a second Great Awakening, in our generation, and restore the church under her Sovereign Head, the Lord Jesus Christ. Let us render unto God what is God's. Let us break Caesar? Grip!

> **Christ is the sole and exclusive Head of the Church, whether consideration as visible or invisible. His authority alone is to be acknowledged by the church, as her supreme law-giver... Christ has not delegated His authority either to popes or princes; and though He is now in heaven as to His bodily presence, yet He needs no deputy to act for Him to the Church below... daring encroachments have often been made upon this royal prerogative of Christ, both by ecclesiastical and civil powers.**
>
> *Exposition* on the *Westminster* Confession, Robert Shaw, pp. 268-9

AN IMPORTANT NOTE TO THE BUSY PASTOR & MINISTER

Everything contained herein is indispensable to your church or ministry. However, if your schedule precludes reading the entire book, the author recommends reading, at the very least, Chapter 4 "Christianity, Inc." and Chapter 5 "501c3 Religion". If even this is too much for you to digest, you may want to consider our video tape resources on page 143.

The point is that the same humanist mentality that fueled the flames of authoritarianism in other countries is now burning in America. State authority is asserting itself increasingly over the church. It is the new tyranny.

The New Tyranny; the ominous *threat of state* authority over the Church, John Whitehead, p. 12

A devastating trend is occurring in America. Our nation is being steadily demolished from within. Our rights and freedoms are dwindling away. If the trend continues unabated, is there any question but that America, as a constitutional republic, will ultimately be destroyed? The piecemeal curtailment of our rights has become particularly pronounced just quite recently in our nation's history, especially so within the past fifty years. The encroachment has been so slow and gradual that most haven't even noticed the many rights they have lost. However, one need not look far to see the evidence.

The loss of rights and liberties in any civilization in world history has never occurred without a corresponding decline in national morality. But it is equally valid to say that the decline of national morality will always result in the loss of the people's rights. America is certainly no exception. The moral fabric of our nation is being ripped to shreds. It used to be that the discovery of personal deviancy, particularly where it concerned a public figure, would be cause for loud ridicule—what was called "a scandal"; but no longer. The heroes and celebrities of our pop culture—movie stars, televisionstars, rockstars, athletes, politicians, etc.—in many cases not only have reprehensible life styles, but they blatantly flaunt their depravity. They no longer fear the consequences of their immorality because, from their perspective, immorality has no consequences—the public still loves them. If there are none that rise up to publicly expose and humiliate the hedonist, does that not only serve to condone their conduct?To not oppose wickedness is to only welcome more of it.

This is not to say that it is only in recent times where we have had to struggle with issues of the carnal nature of man. Since the time of America's founding, there was never a generation in which immorality was completely unknown. In fact, we could say the same of all cultures and societies, going back to the fall of man in the garden. Marital unfaithfulness, sexual promiscuity, homosexuality, pedophilia, substance abuse, drunkenness, and even abortion, are not sins unique to our modern times. They have long been available to those who would classify such things as "the pleasures of life." However, there was a time in American culture where the open practice of such debaucheries was essentially unheard of. Such things used to be the cause of great shame—they were kept "in the closet." As such, their practice was, for the most part, unusual. Today these things are not only "out of the closet," they are rapidly becoming the norm. Moreover, our government has declared many such practices "legal."

Immorality is out of the closet and morality is being pushed into the closet. The moral are under attack as never before. As a result, many a Christian has been persecuted by the government for merely carrying out what their religious faith requires of them. As just one example, most Christian parents appreciate that it is their responsibility to, "Train up a child in the way he should go" (Pr 22:6). There are also numerous scriptural references regarding the discipline of children and the use of corporal punishment (e.g. Pr 23:13-14). However, spanking children nowadays has often resulted in charges of child abuse, children being abducted by state bureaucrats to be placed in godless "foster" homes, and the government's "termination of parental rights." In effect, our supercilious government tells us that we are "free" to have our religious beliefs; we're just not free to act on those beliefs. Prudence necessitates that one now spank their children "in the closet." Remarkably, most Americans somehow still believe that they have freedom of religion. It is just such ignorant and erroneous beliefs which bear responsibility for keeping America on the slippery slope to self-destruction, and preclude our departure from it.

My people are destroyed for lack of knowledge: because thou hast rejected knowledge, I will also reject thee.

Hosea 4:6

In other words, ignorance is no excuse! We cannot get away with blaming others for our lack of knowledge, and the resultant self-destruction. Nevertheless, far too many Christian leaders routinely point the accusatory finger at atheists, hedonists, secular-humanists and political liberals. It's time to quit blaming pagans for going out and achieving exactly what they said they would do. The greater fault lies with we Christians. Had the church stood her ground, it is doubtful that the committed heathen could have achieved such stunning victories. But how is the church to stand her ground when the very ground upon which the church today stands is a legal *shifting sand?* Without even recognizing what they have done, most churches have legally organized in such a way as to waive their rights, as well as the rights of their members. What this book will demonstrate is that freedom of religion, freedom of speech, and other God-given rights, were not stolen from us by the government, they were voluntarily surrendered.

To committed heathens, freedom of religion has come to mean freedom *from* religion. In such circles of power and spheres of influence, there is no system of values that is more hated and despised than Christianity. The First Amendment protects our freedom of religion, and in particular, it protects the Christian faith. For reasons discussed later, the First Amendment cannot be attacked by the socialchangeagents without also, in the process, jeopardizing their own freedoms. Therefore, they

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Lastly, it's unlikely that you could read a book of this nature, which is admittedly "controversial," and not find something to disagree with. As the old saying goes, "If you find two people that agree on everything, one of them isn't thinking." You are free to reject those things which are merely the personal opinions of the author. It is unnecessary for you to embrace everything in this book in order to properly answer the overarching question: "Who is sovereign over the church, Jesus Christ or the State?" While most other assertions herein are important, your agreement with them is not essential for correctly answering that question. Little else in this book, other than the Sovereignty of Christ over His church, is as essential a doctrine to the Christian faith.

- Robert Morley
  Chairman of the American Bar Association, 1953-1954.
- Strom Thurmond
  Elected South Carolina State Governor in 1948. Elected United States Senator in 1954 (older than dirt, but still going strong, as of this writing).

Can you guess which man is the law school dropout? It's actually a bit of a trick question. Clarence Darrow trained himself by studying law in libraries and by observation of trials in various courts. He took the Ohio Bar exam, passed, and was admitted to the Ohio Bar in 1878. He moved to Chicago in 1887, took the Illinois Bar exam, passed, and paid a five dollar fee to be admitted to the Illinois Bar. He studied law for one year at Chicago University law school, but dropped out. None of the other men ever atrended law school at any time in their lives, but all were highly accomplished lawyers. Some would argue that at least several of them, certainly Patrick Henry, were absolutely brilliant in their legal strategies. Their knowledge of law did not come from a law school, it came from self-study. In fact, some of these men had no formal education of any kind, whatsoever, including Patrick Henry and Abraham Lincoln.

The real test of whether or not this author's assertions are well-reasoned and correct, or unreasonable and specious is: 1). Can (and have) the assertions of this publication been directly and cogently responded to and defeated? 2). Do my critics respond with substantive on-point debate, or are they merely engaging in subterfuge and avoidance of the fundamental theme of this book?

Most attorneys will continue in their disingenuous conduct, and this should tell you, the reader, something very important. The law student is often taught, "When you don't have a good defense, scream at the plaintiff." Certain book critics do something quite similar, but their *modus operandi* is to simply change the subject to matters completely immaterial to the fundamental issue the author herein presents. Rather than permitting a book critic to tell you what the purpose of *In Caesar? Grip* should have been, I will tell you what *it* is, then leave it up to you to determine if it achieved the objective. This book is addressed to church and ministry leaders, pastors, elders, ministers, their members, financial contributors, and supporters. Its purpose is to:

1. Demonstrate that the church has been presented a very one-sided story, and has been misled by "licensed professionals" regarding the advisability of incorporation and the **501c3.** We herein present ***the*** rest of ***the story.***
2. Show that there are serious adverse legal and theological consequences to a church which incorporates and becomes a **501c3.**
3. Admonish churches, after careful examination of the facts, and after seeking the counsel of the Lord and of one another, to sever their bonds with the civil government by dissolving their corporations, terminating their IRS **501c3** status, and operating instead as free-churches and free-ministries under the Sovereignty of Christ alone.
4. Encourage new churches and ministries, as they are being formed, to avoid legal entanglements with the State by acceptance of government privileges and benefits, such as incorporation and the **501c3.**
5. Show that there is considerable scriptural and historical support for these goals, but nothing in the way of scriptural or historical support for licensing the church to the State.
6. Show that America was established as a Constitutional Republic and a Christian Nation by unlicensed "non-**conformist"** preachers, opposed to the State-Church system. **They** came to America's shores to establish freedom of religion. There **can** be no true freedom of religion when the church is subordinated to the State by incorporation and the **501c3.**
7. Restore the church in America under the exclusive jurisdiction and sovereignty of the Lord Jesus Christ, and in so doing, reclaim freedom of religion so that righteousness can once again prevail, and wickedness and tyranny be checked.

If after reading *In Caesar? Grip* you agree that we have met our goals, feel free to let us know. But more importantly, tell other Christians about it too. Oh, and if you're a book reviewer, try and avoid the subterfuge that so plagues your craft, and stay on-point with the substance of this book.

Lay critics too (not just professional book reviewers) can probably find reason to take umbrage with me, perhaps without even having to try very hard. The previous version of this book, *Sanctuary Of Silence,* taught me that the church is full of people who are prone to *throw the baby out with the bath water.* One pastor I know says he incinerated his set of John Calvin's Commentaries of the Bible (a rather costly burnt offering, indeed), simply because he found a passage over which he disagreed with Calvin. Those who believe their own grasp of theology to be perfect will inevitably prove themselves intolerant of the imperfections in others. Experience has shown me that it is often the small things over which offense is taken. Therefore, several things should be explained so that you might better appreciate the author's rationale in the format, and the use of various reference works (including the Bible), in this publication.

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CHAPTER 1 THE FIRST AMENDMENT AND FREEDOM OF RELIGION

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.

First Amendment, Constitution for the United States of America

America's First Amendment to the Constitution is one of the most cherished and world-renowned covenants ever conceived in the mind of man. From the ultraconservative clergyman to the ultraliberal ACLU attorney, and yes, even the atheist, practically all Americans venerate the First Amendment. The reasons, however, for why we cherish the First Amendment will vary based upon those personal liberties which we hold most dear. The First Amendment guarantees our:

1. **Freedom of religion.**
2. **Freedom of speech.**
3. **Freedom of the press.**
4. **Freedom of peaceful assembly.**
5. **Freedom to petition the government.**

Many books have been written of items two through five, but what has been written of item one, as it applies specifically to the Christian church, is gravely deficient. This is the case for two significant reasons.

Firstly, most books, articles and treatises that claim to address the subject of religious freedom have been written by attorneys. Most attorneys generally believe the Constitution means what the U.S. Supreme Court *interprets* it to mean. In other words, few attorneys today seem to know how to think for themselves. Their understanding of law scarcely exceeds or deviates from the humanist philosophies they were taught in law school. The law schools teach, "The Constitution is what the U.S. Supreme Court says it is." Ask an attorney if the Constitution (apart from amending) is fixed and immutable and he is likely to answer, "No, it's a living, breathing document with many penumbras." This is precisely what the Court has, in recent years, declared (little wonder the law schools now teach this doctrine). The law and the Constitution are, thereby, a wax nose to be bent into whatever shape the Court finds expedient.

Many an attorney has prostrated himself before a *golden image* erected by nine Baal priests. It is an *image* of "public policy" disguised as law—a pagan god—and it is no more legitimate an interpretation of law than was the Sanhedrin and the statutes of the Scribes and Pharisees that Jesus Christ upbraided. Christian attorneys are by no means exempt from the idolatrous practice of the adoration of human courts. America's Founding Fathers, however, shared no such illusions about the role of the Court and the scope of its legitimate powers. As Thomas Jefferson put it:

> **It is a very dangerous doctrine to consider the judges as the ultimate arbiters of all constitutional questions. It is one which would place us under the despotism of an oligarchy... The Constitution has erected no such single tribunal, knowing that to whatever hands confided, with the corruptions of time and party, its members would become despots.**
>
> To: William C. Jarvis, *The Writings of Thomas Jefferson,* Paul Leicester Ford edition., vol. X, p. 160

Secondly, the majority of alleged "religion cases" that have come before the Court, particularly in the past fifty years, have little, if anything, to do with churches. They have dealt with issues like prayer and Bible in public school, nativity scenes displayed at city hall, etc. The Supreme Court routinely refers to such matters as "separation of Church and State," when only rarely have any such cases even involved a church at all. Such are the artifices of the nine *high priests.*

We may assert that the Court has, in recent years, dramatically altered American jurisprudence itself, by abrogation of English Common Law (which is rooted in biblical precepts), substituting Roman civil law and equity (rooted in humanist precepts). It is, however, quite another thing to argue that the Court lacks jurisdiction to do so. After all, city hall and the public school are "creatures of the State." In such cases, the jurisdiction of the courts is a given. But do the courts have jurisdiction over any church? A proper interpretation of the First Amendment will show that they do not; but as we will show in this book, most churches have elected to come out from under the protections of the Constitution. They, too, have unwittingly become "creatures of the State."

Therefore, this book focuses upon freedom of religion and the church. More importantly, our objective here is to correctly identify the fundamental reason for why freedom of religion is a thing of the past, and then to offer a solution for reclaiming freedom of religion as America's Founders intended it.

In the broadest sense, the First Amendment guarantees that we have the right to our thoughts and beliefs, that we are free to express them in speech and publication, in public meetings and private assemblies, and that we may redress our grievances with our government. Furthermore, it guarantees that our religious beliefs may be practiced according to the dictates of our own conscience. With its ratification on December 15, 1791, the First Amendment was an historic and radical departure from centuries of government-sanctioned inquisitions at the ruthless hands of bloodthirsty megalomaniacs. Many who fled to America's Colonies had been subjected to the king's star chamber, his dungeons and his "machines of torture." Their "crimes" were often nothing more than maintaining thoughts and beliefs which did not conform with the king's edicts. The First Amendment is the Founding Fathers' memorial to the death of that barbaric and inhumane age of tyranny. However, as we shall see, a new form of tyranny is now upon US.

Of all our constitutionally protected rights, the Supreme Court has held that the First Amendment is the most indefeasible. The First Amendment is deemed by the courts to be the linchpin of the Bill of Rights because a violation of one right leaves a breach for the violation of the others. As Thomas Jefferson noted:

> One of the amendments to the Constitution.. . expressly declares, that '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'; thereby guarding in the same sentence, and under the same words, the freedom of religion, of speech and of the press; insomuch, that whatever violates either, throws down the sanctuary which covers the others.
>
> "Kentucky Resolutions," (1798) *The Writings of Thomas Jefferson,* Forded., *VII,* 295

The First Amendment is held as almost sacred by most Americans. Other Amendments are regularly attacked or reasoned away as "relics of the past," particularly the Second. Not so the First. Because of the brilliant foresight of the Founders, freedom of religion cannot be attacked without undermining the very freedoms which are so cherished by those who hate the Christian religion. Is it any wonder, then, that the enemies of Christianity have worked so diligently to get us to waive those rights! As we shall see, their strategies have been ingenious and remarkably effective.

It would appear that the atheists and secular-humanists cherish their freedom of speech, press, assembly and petitioning the government, even more so than do most Christians. The diligent and consistent application of such rights, even where exercised by an apparently insignificant fringe minority group, can bring about a radical transformation in society, particularly when the mainstream of society does little to oppose them. As a result of our modern *de facto* "democracy" [sic] governance, those who exercise their rights, whether for good or ill, ultimately prevail. Those who sit passively on the sidelines lose. Passivists have never been any match for activists, regardless of their numbers. As the old adage goes, "If you don't know your rights, you don't have any." To this I would add, "If you don't exercise your rights, you lose them."

The fame of the First Amendment has spread throughout the world, and while we Americans have largely taken for granted the religious liberties

it guarantees us, the majority of people in the world, which have never known freedom of religion, covet our blessings. Religious freedom is legally defined as:

> Religious freedom. Within Constitution (First Amendment) embraces not only the right to worship God according to the dictates of one's conscience, but also the right to do, or forbear to do, any act, for conscience sake, the doing or forbearing of which is not inimical to the peace, good order, and morals of society.
>
> Black's Law Dictionary, 6th Ed. (1990)

The First Amendment guarantees not only our right to worship God according to the dictates of our conscience, but also the right to act upon those religious beliefs. This is now commonly referred to as the "Free Exercise Clause" of the First Amendment. Free exercise has never been absolute. If it were, society would have no recourse in governing the bazaar actions of crackpots. For example, a man might claim to be the second Abraham, and that God had appeared to him in a vision and commanded him to sacrifice his first-born son on an altar. Society must have some means of protecting itself from kooks and nut cases. In times past society evaluated and governed religious conduct by the very same object the First Amendment was intended to protect—the Christian religion, and the standard of what comports with Christian behavior—the Word of God.

While our right to religious worship and belief is still widely acknowledged, our right to "do any act for conscience sake," consistent with our faith, has in recent years been viciously assailed by our government. The prevailing view of our politicians and bureaucrats is that we are "free" to believe whatever we want to inside a church building, but once outside the confines of the church, it is not our prerogative to act upon those beliefs. Is this "freedom," or just a cheap imitation?

> Freedom. The state of being free; liberty; self-determination; absence of restraint; the opposite of **slavery.** The power of acting, in the character of a moral personality, according to the dictates of the will, without other check, hindrance, or prohibition than such as may be imposed by just and necessary laws and the duties of social life. See Liberty. The prevalence, in the government and constitution of a country, of such a system of laws and institutions as secure civil liberty to the individual citizen.
>
> Black's Law Dictionary, 6th Ed.

A freedom of religion that extends only so far as one's personal thoughts, but severely restrains the actions of its religious adherents, is no freedom at all. In fact, it is little different from the so-called freedom of religion imposed upon the citizens of totalitarian communist regimes.

> This case is a cancer in our **body** politic. It is a measure of the disease which afflicts us. **...**the America once extolled as the voice of liberty heard around the world no longer is cast in the image which Jefferson and Madison designed, but more in the Russian image**...**
>
> Laird v. Tatum, 408 US 1 at 28-9 (1972, Douglas, dissenting)

> Citizens of the USSR are guaranteed freedom of conscience, that is, the right to profess any religion or to profess no religion at all, and to perform religious rites, or to conduct atheist propaganda. The incitement of hostility and hatred in connection with religious beliefs is prohibited. The church in the USSR is separated from the state, and the school from the church.
>
> Constitution of the Union of Soviet Socialist Republics, Article 52

> Several years ago my family had the privilege of visiting the **People's** Republic of China, a thoroughly Communist country that prides itself on the separation of church and state. Official government policy is that the church can operate in all areas that are not controlled by the government. When we pressed the issue of freedom, our tour guide finally said, "Of course we have freedom of religion. People are free to believe whatever they like ***in*** their own ***minds.***"
>
> ***Where Do*** *We* Go From ***Here?,*** Erwin W. Lutzer, p. 10

This is clearly not freedom of religion, but is better characterized as religious toleration—"People are free to believe whatever they like in their own minds." But where thought motivates action, religious toleration usually ends. In China, an estimated ten million Christians today live in "re-indoctrination camps," suffering in unspeakable conditions. The most faithful "propagandists" are

tortured and executed. Christianity is not a threat to Communists because they hate religion. Christianity is a threat to the political gangsters of totalitarian regimes because the doctrine of liberty, and the right of every man to be free, permeates Christ's teachings and commandments.

> Undoubtedly, it will be said, 'Religious, moral, philosophical and juridical ideas have been modified in the course of historical development. But religion, morality, philosophy, political science, and law constantly survived this change. There are, besides, eternal truths, such as Freedom, Justice, etc., that are common to all states of society.' But Communism abolishes eternal truths, it abolishes all religion, and all morality, instead of constituting them on a new basis; it therefore acts in contradiction to all past historical experience.
>
> *The Communist Manifesto,* Karl Marx, p. 24 (1848)

Liberty was birthed in Christ. Liberty is as much a religious statement as it is a political one. No, *more* so! For liberty will flourish where there is true Christianity, even if there is little polity. But abundance of polity will never preserve liberty, if the Gospel of Christ is wanting. Perhaps no greater example of this can be given than the comparative outcomes of the American and French Revolutions. As Tocqueville put it, "Despotism may do without religious faith, but freedom cannot."

In order for a people to be truly free, they must have not only the right to believe according to the dictates of their conscience, they must have the liberty to act in accordance with those beliefs. This is what the First Amendment guarantees; but are we truly free to practice our religion today in America? Not unlike the Communist Chinese regime, where our religious beliefs motivate action, there will the real measure of our own government's *tolerance* be shown.

Individual and family freedoms are under attack today as never before. Who will defend us? The government? Hardly, since they are the ones responsible for the abridgement of our freedoms. What about the church? Is it in a position to come to our defense? In times past many a church and their clergymen did just that, but as we shall soon see, it is a rare church or minister which is truly free anymore. Take the following example:

> Plaintiffs are Branch Ministries, Inc. ("BMI"), doing business as the Church at Pierce Creek, and Pastor Dan Little who is the pastor of the Church at Pierce Creek. On October 30, 1992, four days before the presidential election, BMI bought advertising space in two newspapers — The Washington Times and USA Today — to print an open letter. The letter, which was headed "Christian Beware," described then-Governor Clinton as supporting abortion on demand, homosexuality and the distribution of condoms to teenagers in the public schools. The letter cited various Biblical passages and concluded with the statement: "How then can we vote for Bill Clinton?"
>
> Branch Ministries, Inc. v. Margaret Richardson, 970 F. Supp. 11

Many Christians today would argue, "Politics and religion don't mix. Pastor Little shouldn't be allowed to get away with that." Perhaps we'll take up that argument in a future publication. What needs to be addressed here is the issue of constitutionally guaranteed rights. If a church is protected by the First Amendment, does it not only have the right of freedom of religion, but also freedom of speech and press? If we are not supportive of Pastor Little and his church's First Amendment rights, whether or not we agree with his use of church funds for political activism, we risk also undermining our own constitutionally protected rights. But the fact is that Pastor Little and the Church At Pierce Creek did not get away with what they did.

> On January 19, 1995, the IRS revoked BMI's tax exempt status under 26 U.S.C. § 501(c)(3), retroactive to January 1, 1992. Plaintiffs assert that the revocation violates the Internal Revenue Code, the Religious Freedom Restoration Act ("RFRA"), 42 U.S.C. 5 2000bb, the First Amendment and the church's equal protection rights under the Fifth Amendment.
>
> *Ibid.*

Even prior to losing its tax exemption, IRS agents demanded the church turn over all of its records, including the names and addresses of all members and financial supporters. The *modus operandi* of the IRS would have resulted in audits of all church members and financial supporters, and this purely for purposes of harassment. A prominent "Chris-

tian legal defense" organization took on the case. By portraying it as a First Amendment issue, and "IRS vs. the Church", it proved to be a fundraising bonanza as a result of letters, and pleas for money on radio and television. The IRS, and the federal courts that upheld the IRS' actions, made an example of Pastor Little. Other pastors and churches will think twice before speaking out against the likes of Bill Clinton again.

Remarkable as it may seem, however, the problem was never with the government; the problem was with the way that Church At Pierce Creek, or rather "Branch Ministries, Inc. dba the Church At Pierce Creek" was legally organized. It never was what could be construed to be a "free-church" protected by the First Amendment, or any other portion of the Constitution. It was legally organized as a "creature of the State."

Most churches and ministers in America are now in precisely the same legal position. Due to ill-conceived organizational planning, they have lost their liberties. The First Amendment's protection of religion is not in jeopardy so much because of attacks by the government on religion, but because America's churches have largely opted out of their reliance upon Jesus Christ as their Sovereign, and the First Amendment for their legal protection. This is not to say that churches no longer have the right of assembling together ("freedom of assembly"), or of partaking of those things which are customary to congregational worship. As long as they keep their speech and religion confined within the church's four walls, they have the "freedom" to speak (within those limits prescribed by government). To call this "freedom," as all too many a pastor has done from the pulpit, is a grave error, and has lead many a congregation into a self-satisfied lethargy.

If the government, under furtive pretenses, curtails a church's right to publicly oppose it for rule making and conduct contrary to the dictates of Scripture, how can this be construed as freedom? If the church isn't free to oppose the government, then who is?

> Please read most thoughtfully what I am going to say in the next sentence: ***If there is no final place for civil disobedience, then the government has been made autonomous, and as such, it has been put in the place of the Living God.*** If there is no final place for civil disobedience, then the government has been put in the place of the living God, because then you are to obey it even when it tells you in its own way at that time to worship Caesar. And that point is exactly where the early Christians performed their acts of civil disobedience even when it cost them their lives.
>
> *A Christian Manifesto,* Francis A. Schaeffer, p. 130

Many will seek to deny that the early church engaged in civil disobedience, but the fact is that they defied numerous of the Roman civil laws. This is the main reason they were persecuted, not because they worshipped Jesus Christ. Where the laws of Rome compelled them to violate their own conscience toward Christ, they disobeyed Rome:

> Peter and the other apostles answered and said, "We ought to obey God rather than men."
>
> Acts 5:29

America is rapidly degenerating into another pagan totalitarian system, remarkably similar to the ancient Roman tyranny—a tyranny of unjust laws. As the Roman Senator Tacitus (55-117) put it, "Formerly we suffered from crimes. Now we suffer from laws." A major contributing factor is that we have largely abandoned our biblically-based system of Common Law and embraced the old Roman civil law. This is even true with respect to how we legally organize our churches. However, this is not to say that there is no hope for America; there indeed is. Whereas Rome was, and always was, a pagan oligarchy, America was founded as a Christian republic. The solution rests in returning America to that foundation which the Founders laid. But how are we to do so? As individuals? As a hodgepodge of separate activist organizations toiling in an uncoordinated and haphazardly planned engagement?

Many thousands of grass roots Christians have worked long hours for the political campaigns of honorable candidates. They have organized groups to block bad legislation and to write and champion their own legislation. They have organized a multiplicity of opposition groups—anti-abortion, anti-gay, anti-pornography, anti-tax, anti-big government, etc. This author has participated in several political and social reform movements himself.

But I have also had to face the fact that of the countless millions of dollars and millions of volunteer hours that have gone into such endeavors, the results are anything but impressive. There is more immorality and tyranny in America today than ever. Many will continue fighting on year after year, never bothering to question whether they are doing the right thing, or doing it in the right way. It matters little whether we do the right thing in the wrong way, or the wrong thing in the right way, both produce the same result—failure.

Should Christians then just give up? Hardly, as to do so would be to concede defeat to infidels. There aren't nearly enough Christians working to reform the ills of society as it is. The problem is not an insufficient number of people or a lack of funds. Our ineffectiveness is rooted in a defective organizational structure. Christians in America have largely abandoned the organizational structure Christ ordained for His followers to use in the world—the ecclesia—in favor of a structure that the State provided. This process began with the reorganization of virtually all church denominations, early in the twentieth century. Their rationale in doing so was to benefit from the "efficiencies" of "business methods" used by the modern industrial corporate giants. But along with all the perceived "benefits" of adopting modern business models came a big penalty—bureaucratization.

> As organization increased... efficiency became a prized value. The hierarchies of control increased, techniques from corporate management were applied wholesale, and the very nature of a denomination changed, both for better and for worse. The "captains of industry"—John Wanamaker, Andrew Carnegie, Cleveland Dodge, and other corporate giants—were involved in the mutations.
>
> *The Organizational Revolution*, Louis Weeks, p. 41

The polity of the modern church denomination is largely a byproduct of an industrial era ethos. Not too long after the denominations made their "mutations," many local church bodies followed the lead of their respective denominational "parents" and mutated accordingly. With the mutation came not only bureaucratic encumbrances, but a much more ominous problem—State control. The potential for government interference at first was held by only an obscure few as being any kind of genuine threat. Indeed, when religion was still popular in American culture, government took a "hands off" stance. Government involvement in religious matters was so negligible as to go largely unnoticed; but over time, and with considerable changes in public policy, the church would soon enough find herself squarely under the oppressive thumb of the State.

The term "church appears in Scripture both in singular and plural forms, and might refer to one person or millions of believers around the world, depending on the context. The church consists of its individual "members." It is also comprised of individual local churches, from very small to very large. Finally, there is the entire worldwide (termed by some the "universal") church—Christ's "body."

Christ ordained the church as His earthly institution to proclaim His gospel to the world. What many Christians seem to forget is that implicit in that gospel message is the hope of personal liberty, as well as national liberty. Inscribed on our nation's Liberty Bell is the verse:

> Proclaim liberty throughout all the land unto all the inhabitants thereof.
>
> Leviticus 25:10

The church is to be the light unto the world. But as some have noted, "How can the church be the light unto the world when the church can't even find its way out the front door?" A church subservient to the civil government cannot reasonably expect that it will be a testimony to the world of the liberty of Christ, let alone the authority and dominion of Christ. The post-modern church, for reasons we shall soon see, is incapable of effectively organizing in a coordinated fashion for opposing government tyranny, and the immorality that has been shoved upon society. Only a "free-church" is capable of doing that. It is for this very reason that countless thousands of Christians feel alienated within their own churches, unable to speak to the issues of the day, or to get their pastors to do the same. So the "salt of the earth" is spread, not by the church, but by small bands of dismayed, disarrayed, earnest Christians, who often feel themselves refugees in their own homeland.

America's Founders intended her churches to be free—free to do the work of being salt and light—

free, as John Adams said, to be "the moral compass of society." Freedom is not some "benefit" granted by the government, it is a sacred trust bestowed by our Lord. National freedom is the *result* of government honoring the life, liberty and property of the People—their rights.

> **Freedom. The state of being free; liberty; self-determination; *absence of restraint.***
>
> Black's Law Dictionary, 6th Ed. (emphasis author's)

Most churches today, should they mobilize for some purpose that is in conflict with government "public policy," such as abortion or sodomy, are likely to feel the "restraint" of government *post-haste*. There's a commonly known story, often delivered as part of the Sunday morning sermon, in which a man is asked, "Are you a Christian?", to which he responds, "Of course! I'm an American, aren't I?"The point of the story is that being an American doesn't make you a Christian. Does being an American make you free?

> **None are more hopelessly enslaved than those who falsely believe they are free.**
>
> Johann W. von Goeth (1749-1832)

Twentieth century Americans are not the first in history to misunderstand freedom—to believe they are free when they are actually in bondage. Christ informed the Pharisees that they were in bondage. He was not referring exclusively to their spiritual bondage, but also to their political bondage. They obviously understood neither one.

> **They answered him, "We be Abraham's seed, and were never in bondage to any man: how sayest thou, 'Ye shall be made free'?"**
>
> John 8:33

The Pharisees often made silly statements to Christ, but this one is truly hilarious! If nothing else, one can always count on a Pharisee for some comic relief. There they stand in the midst of the Roman Empire, a conquered nation, with Roman soldiers marching and riding horses and chariots, all about them. They had been completely subordinated to the ruthless will of the Romans. Not only that, but Israel and Judah had both been subjected to a long history of bondage, starting with their slavery in Egypt, and later with Israel's captivity in Assyria and Judah's in Babylon. The ten tribes of Israel never did return from captivity, but were permanently dispersed. Yet these dunderhead Pharisees probably kept a straight face when they said, *Hey, Jesus; Abraham was my great-great-grandpappy. That makes me free!* It's just as zany when people today claim, "I'm an American. That means I'm free!"

There is no freedom that should be as important to a Christian as freedom of religion. Of the many kinds of cases brought before the U.S. Supreme Court since it was first seated in 1790, up through the turn of this century, comparatively few disputes have been over issues of freedom of religion. This is also true of cases brought respecting the First Amendment's other protections of speech, press, peaceful assembly and right of petition for redress. But that which held true for the eighteenth and nineteenth centuries seems to no longer be applicable. Especially since the 1940's, freedom of religion has become highly contested and legally confusing. Religious freedom cases have incited more heated debates than perhaps any other issues of the day. These cases have also outraged millions of religious Americans, inflaming their hearts in a way that no other issue could.

Dramatic changes have beset our society, some would say, as a direct result of significant new "interpretations" of the Constitution by the U.S. Supreme Court. This author would have to argue that this is a foolish oversimplification of who is to blame for the radical transformation of our society. At the commencement ceremony in 1993 of the Center for Law and Public Policy, law professor Lynn Buzzard addressed the audience and stated:

> **Those who insist that the evil of our day is traceable to some nefarious Supreme Court decisions totally miss both the source and scope of the rampant secularism and hedonism that dominate our culture. The core problem in American society is not the Supreme Court. There are certainly some Court decisions that tragically reflect the confused values and morals of our society, and some which contribute to shaping our confusion, but the courts have in the main merely reflected the loss of spiritual roots that sweeps broadly across the cultural landscape. Oh, how easy it would be if we could blame them for the collapse of values.**
>
> *What Does the Law Require Of You?* Geneva Law School, p. 126

The courts did not, in and of themselves, cause the mutation, although the judges are certainly numbered among the social change agents; they were merely affirming institutional changes that had already become quite apparent. As a result of these institutional changes, the Court concocted radically new "interpretations" of the Constitution, ignoring thousands of historical facts and centuries of common law. Moreover, the Court has even ignored over two centuries of their own case law.

Interpreting the Constitution is a prerogative that the Court first presumed unto itself in the case of Marbury v. Madison (1803). The Court held that it alone possessed the authority and competency to determine when any of the three branches of government were acting within or without the bounds of the Constitution. Although nothing in the Constitution conferred any such exclusive powers to the Court, it declared in Marbury the prerogative to nullify any laws of Congress, or acts of the Executive branch, which it deemed to be "unconstitutional." Many vociferously challenged the broad sweeping powers the Court assumed, under what the Court termed "the implied powers of the Constitution," including Thomas Jefferson, President at the time of the Marbury decision:

> The judges are practicing on the Constitution by inferences, analogies, and sophisms, as they would on an ordinary law. They do not seem aware that it is not even a ***constitution,*** formed by a single authority, and subject to a single superintendence and control; but that it is a compact of many independent powers, every single one of which claims an equal right to understand it, and to require its observance. However strong the cord of compact may be, there is a point of tension at which it will break.. . They imagine they **can** lead us into a consolidate government, while their road leads directly to its dissolution.
>
> To: Edward Livingston, *The Writings of Thomas Jefferson,* H.A. Washington edition., vol. VII, p. 403

Many today believe that the secession of the South was over the slavery issue. Such beliefs are the inevitable result of a poorly educated American citizenry and the historical revisionism endemic in a government-controlled public school system. Talk of secession actually started all the way back in 1803 with the Marbury decision. Jefferson was only one among many who warned of the likelihood of the dissolution of the union as a direct result of the Court's "interpretation" of the Constitution. The Court coined the term "judicial review" in the Marbury decision, which was a nice way of the saying that they would take it upon themselves to interpret the Constitutionfor us, as they saw fit.

Thankfully, the Court's "interpretation" of the Constitution in these early years was infrequent. Judicial review was a power they did not again exercise until the Dred Scott decision in 1857. Jefferson had charged that judicial review was a "despotic power" and one "which would place us under the despotism of an oligarchy." As a direct result of the Marbury decision, they now dictate the meaning of the Constitution to not only all three branches of federal government, but also to the states. The despotic powers of judicial review have expanded exponentially, as the lower federal courts now also regularly "interpret" the Constitution *for* us. However, we must never overlook the fact that any legislation, executive order, regulation, or court ruling that is unconstitutional is null and void (executive orders are always unconstitutional). No one is lawfully obliged to obey or conform to any despotic power.

> The general rule is that an unconstitutional statute, whether federal or state, though having the form and name of law, is in reality no law, but is wholly void, and ineffective for any purpose; since unconstitutionality dates from the time of its enactment, and not merely from the date of the decision so branding it, an unconstitutional law, in legal contemplation, is as inoperative as if it had never been passed.
>
> Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection, and justifies no acts performed under it.
>
> No one is bound to obey an unconstitutional law and no courts are bound to enforce it.
>
> 16 American Jurisprudence 2d, *Constitutional Law,* § 256

While the majority of modern Supreme Court justices have taken a high-handed approach, and "are

practicing on the Constitution by inferences, analogies, and sophisms," there have been justices in the past who have not shared their modern counterparts' social engineering agenda:

> Upon subjects of government it has always appeared to me, that metaphysical refinements are out of place. A constitution of government is addressed to the common sense of the people; and never was designed for trials of logical skill, or visionary speculation.
>
> *Commentaries* On the Constitution Of the *United States,* justice Joseph Story, vol. 1, p. vi (1833)

The Constitution speaks for itself, to all the People, not just to *judicial gurus,* being methodically and thoughtfully crafted by its Framers. Most judges today laud the brilliance and scholarship of the Framers, yet in practice, by perpetually interposing their "interpretations" on the Constitution, they routinely infer that the Framers were engaged in legal *nincompoopery.* Contrary to what judges (and attorneys) may say, the Constitution is not what they '(interpret" it to mean, any more than are the Scriptures what the Pharisees "interpreted" them to mean. Just as the ordinary man can study Scripture for himself, so he too can comprehend the Constitution, and the form and limitations of civil government our Founders intended.

> In order to obtain a just interpretation of constitutional provisions bearing on or affecting the fundamental guarantees of liberty, reference should be made to the historical causes to which they owe their origin, and the mischiefs which they were intended to remedy.
>
> Adams v. Yazoo, 77 Miss. 194; 24 So. 200,317

> The fundamental principle of constitutional construction is that effect must be given to the intent of the framers of the organic law and the people adopting it. This is the polestar in the construction of constitutions, all other principles of construction are only rules or guides to aid in the determination of the intention of the constitution's framers.
>
> 16 AmJur 2d, Constitutional *Law,* § 92

The First Amendment's religion clauses have been subject, in recent years, to considerable abuse by the courts. We must, therefore, have some clear insight as to what the Framers intended to protect when they used the word "religion." Unlike the use of language in our culture today, they did not play fast and loose with definitions. They were absolutists, not relativists. A landmark case which authenticates the historical fact that America was founded as a Christian nation, is the case of Church of the Holy Trinity. Argued and decided in 1892, this earliest of U.S. Supreme Court "free exercise" cases, is exceedingly valuable to Christians, because of its numerous quotable quotes. This case affirms not only America's Christian heritage, but the fact that the three God-ordained spheres of authority — family, church and civil government, must be governed according to Christian principles. The common law itself is rooted in Christianity. A perusal of this landmark case will also prove to be an insightful history lesson.

> But beyond all these matters no purpose of action against religion can be imputed to any *legislation,* State or Nation, because this is a religious people. This is historically true. From the discovery of this continent to the present hour there is a single voice making this affirmation.
>
> The Rector, Church Wardens, and Vestrymen of The Church of the Holy Trinity v. United States, 143 US 457 *at* 465 (1892)

Many have supposed that the Court's use of the word "religion" includes the mystical and metaphysical belief systems of the Far East, Middle East, and Asian countries, such as Hindu, Islam, Buddhism, etc. Such a misconception is largely the fault of modern seminaries which have long taught courses in "world religions," and Christian publishers who publish books on "world religions." The First Amendment has never protected these because, contrary to the opinions of liberal seminary professors, they are not "religion." Such beliefs had for many centuries been termed "paganism" and "heathenism." The Bible terms the adherents of such practices "idolaters." The Common Law terms the adherents of such practices "infidels."

> RELIGION, n. in its most comprehensive sense, includes a belief in the being and perfections of God, in the revelation of his will to man, in man's obligation to obey his commands, in a state of reward and punishment, and in man's accountableness to God; and also true godliness or piety of life, with the practice of all moral duties. It therefore com-

> prehends theology, as a system of doctrines or principles, as well as practical piety for the practice of moral duties without a belief in a divine lawgiver, and without reference to his will or commands, is not religion.
>
> Noah Webster's Dictionary of the English Language (1828)

This definition is quite narrow and embraces biblical Christianity. There are no pagan beliefs that would conform to the definition of "religion." The expressed intent of America's Founders, regarding the government's responsibility to protect the Christian religion, was affirmed by the Court:

> Nor are we bound, by any expressions in the Constitution, as some have strangely supposed, either not to punish at all, or to punish indiscriminately, the like attacks upon the religion of Mahomet or the Grand Lama; and for this plain reason, that the case assumes that we are a Christian people, and the morality of the country is deeply ingrafted upon Christianity, and not upon the doctrines or worship of those imposters.
>
> Church of the Holy Trinity, *supra*, at *471*

No eighteenth or nineteenth century court case ever asserted that heathenism is "true religion," or that infidels and idolaters were protected by the First Amendment. As the Court said, pagans are "imposters." This is not to say that pagans should be persecuted; it is to say that God ordained civil government to "protect the righteous and punish evildoers." Christianity is to be protected from the molestation of infidels and atheists. We will not make the same mistake as the liberal seminaries by referring to pagan beliefs and practices as "religion." We may, however, refer herein to pagan institutions as "sacred," since by definition sacred means, "Consecrated, dedicated to, or set apart for the worship of a deity."

Numerous early cases confirm that America was expressly founded as a Christian nation, and that the Christian religion is to be revered by our civil government.

> While because of a general recognition of this truth the question has seldom been presented to the courts, yet we find that... Christianity, is, and always has been, a part of the common law... not Christianity with an established church, and tithes, and spiritual courts; but Christianity with liberty of conscience to all men... ***Chancellor*** Kent, the great commentator on American law, speaking as Chief Justice of the Supreme Court of New York, said: "The people of this State, in common with the people of this country, profess the general doctrines of Christianity, as the rule of their faith and **practice"...** It is also said, and truly, that the Christian religion is a part of the common law... These, and many other matters which might be noticed, add a volume of unofficial declarations to the mass of organic utterances that this is a Christian nation.
>
> Church of the Holy Trinity, *supra*, at *470*

The First Amendment to the Constitution protects not only the Christian religion, but its visible earthly organized institution, the church, and all Christian ministry, from the meddling, control, regulation or interference of civil government. Furthermore, we shall see that the civil magistrate has an obligation to protect Christianity and the church from all slander and molestation, as a means of securing morality in the land. Freedom of religion is a guarantee that Americans "are equally entitled to the free exercise of religion, according to the dictates of conscience."

However, the conduct in recent years of our civil governments (by this we mean all levels of government—local through federal) evinces their presumption of having *carte blanche* prerogative to interfere with any issue, matter, person, institution, organization or entity they so desire. With increasing regularity, this has also become the case respective to the church, and of religious matters in general. In spite of the fact that the Constitution remains the "supreme Law of the Land," countless violations by civil governments of that supreme Law now occur each and every day in America, from the federal level to the local township. Even a cursory examination of world history shows that governments are never content to remain small, limited and honest, at least for very long. As Thomas Jefferson put it:

> If once the people become inattentive to the public **affairs,** you and I, and Congress and Assemblies, Judges and Governors, shall all become wolves. It seems to be the law of our general nature, in spite of individual **excep-**

tions; and experience declares that man is the only animal which devours his own kind.

To: Edward Carrington, *The Writings of Thomas Jefferson,* Forded., vol. IV, p. 360

The natural progress of things is for liberty to yield and government to gain ground.

Ibid., (1788) vol. II, p. 404

If our government "shall make no law respecting an establishment of religion, or prohibiting the *free* exercise thereof," it should be clear that they can have no authority in church matters. Why then is it that thousands of churches and ministries across the land, in recent years, have found that they:

- Can be easily hauled into court, even on charges which are meritless?
- Are required to pay property tax, income withholding tax, social security, workman's comp.?
- Are subjected to property use, zoning restrictions, environmental impact studies, etc.?
- Must sometimes pay excessive and outrageous, if not punitive, fees for city water taps, sewer, etc.?
- Must purchase business licenses and building use permits?
- May not expand facilities for not meeting arbitrary "environmental impact" criteria?
- Have had church properties declared "environmentally sensitive" or "wetlands."
- May **only** employ a licensed minister who has a government **"occupational"** license?
- May only perform a marriage ceremony when a license is first procured from the State?
- Must comply with a morass of alphabet soup bureaucracies: IRS, EEOC, OSHA, EPA, HEW, etc.

These and numerous other examples demonstrate the flagrant violation of a higher law that we have long held dear in America—government may not monitor, regulate, control, restrict, scrutinize, oversee, meddle, interfere with or trespass upon the church. Certainly, by no means, may the government tax the church.

"Yet, as we are persuaded that an entire freedom from being taxed by civil rulers to religious worship is not a mere favor from any man or men in the world but a right and property granted us by God, who commands us to *stand fast in it,* we have not only the same reason to refuse an acknowledgment of such a taxing power here, as America has the abovesaid power, but also, according to our present light, we should wrong our consciences in allowing that power to men, which we believe belongs only to God."

Rev. Isaac Backus to the Massachusetts Assembly, (Sept., 1775), *Annals of America,* vol. 2, p. 366

However, there are many who have long held that the church in America should be taxed. Such a position is by no means a new one. In his seventh annual message to Congress, President Ulysses S. Grant stated:

"In connection with this important question I would also call your attention to the importance of correcting an evil that, if permitted to continue, will probably lead to great trouble in our land before the close of the nineteenth century. It is the accumulation of vast amounts of untaxed church property.

"In 1850, I believe, the church property of the United States which paid no tax, municipal or State, amounted to about $83,000,000. In 1860 the amount had doubled; in 1875 it is about $1,000,000,000. By 1900, without check, it is safe to say this property will reach a sum exceeding $3,000,000,000. So vast a sum, receiving all the protection and benefits of Government without bearing its proportion of the burdens and expenses of the same, will not be looked upon acquiescently by those who have to pay the taxes."

U.S. Grant (December 7, 1875), *Messages and Papers of the Presidents,* vol. IX, pp. 4288-9 (1897)

Regardless of the accolades heaped upon him by historical commentators, Grant was a rascal and no friend of the church (one of the many benefits of winning a war is that the winners get to write the historical commentaries). So absolute is Grant's quest to circumvent the Constitution that he goes on in his speech to tell Congress that, not only should everything and everybody in America be taxed, church included, but "...exempting only the last resting place of the dead..." Grant was merely perpetuating the totalitarian ideology of

Lincoln. He closes his lengthy speech by reiterating five points, one of which includes:

> **"Declare church and state forever separate and distinct, but each free within their proper spheres; and that all church property shall bear its own proportion of taxation."**
>
> *Ibid.*, p. 4310

Grant failed to specify how it could be lawfully (or even logically) possible for Congress to "Declare church and state forever separate and distinct," while, at the same time, presuming upon them the power to tax the church. Grant's rationale makes about as much sense as saying that it would be possible for the Church to tax the State, but that the Church and State would remain separate and distinct. Government may only tax that which it has jurisdiction over, and if it has jurisdiction over the church, the church is not, and cannot be, "separate and distinct."

> **...the term *religion* as used in the First Amendment is used in its jurisdictional sense. It was meant to restrict the federal government's jurisdiction (or authority) in relation to religion.**
>
> *The Second American Revolution*, John W. Whitehead, p. 102

> **We maintain therefore that in matters of Religion, no man's right is abridged by the institutions of civil society and that Religion is wholly exempt from its cognizance... if Religion be exempt from the authority of the society at large, still less can it be subject to that of the Legislative Body.**
>
> "Memorial and Remonstrance Against Religious Assessments," James Madison, *The Founder's Constitution*, vol. 5, p. 82

> **The Constitution has not placed our religious rights under the power of any public functionary.**
>
> To: Pittsburg Methodists, *The Writings of Thomas Jefferson*, Washington ed,., vol. XIII, p. 142 (1808)

It is doubtful that Grant himself actually believed that such a thing could be lawful, but for men of his ilk there simply was no reason to be troubled over such *petty* concerns as the First Amendment. Few conservative clergymen of the day, particularly in the South, had anything becoming to say of Grant, and many spoke out from their pulpits about the injustices of reconstruction-era federal policies. What Grant sought was not to increase his tax base, but to control the churches of America. The government which successfully gains the authority to tax the church can then exercise that taxing power to silence her pulpits. Grant may have dropped a hint in his speech to Congress, as to how they could acquire the jurisdiction necessary to tax the church, when he said:

> **"...the wealth that may be acquired by corporations, religious or otherwise..."**
>
> *Op. Cit., U.S.* Grant, p. 4289

If the church, or religion in general, could be treated as a corporation, then the government would have the prerequisite jurisdiction needed to tax it. Congress, even had they tried, would have had no success with such a strategy, since very few churches in the nineteenth century were incorporated. The First Amendment functioned successfully, and as Jefferson proclaimed it to be, serving as "a wall of separation between Church and State." In Grant's day, taxing the church was tantamount to political suicide. Today, the popularity of such a scheme has grown dramatically; and just as in Grant's day, the excuses are exactly the same—churches receive the "benefits of Government without bearing its proportion of the burdens and expenses." In Grant's day, such a statement was a fallacy. Today, it is an argument that has far more legal merit than most church leaders perceive or would care to admit.

If the government is constrained by the First Amendment, and if it has no legitimate authority over the church, how can it make so many outrageous demands of the church? How do they get away with it? Truth be known, governments today quite often, and in most cases, do have legitimate authority, because legal jurisdiction was voluntarily given to them by individual churches, as well as by entire church denominations. It occurs when a church changes its legal status to something other than a church. Though government acquires jurisdiction through trickery, and though these churches rarely comprehend the terms and conditions of the contracts they sign, nevertheless, ***ignorance of the law is no excuse.***

Explaining the legal ramifications of what happens when a church signs up for government benefits will be expounded upon here in a way that, even

those largely ignorant of law, will be able to comprehend it. One need not necessarily attend law school in order to understand law, anymore than would one necessarily need to go to seminary in order to understand theology. However, appreciating the ramifications of law, and the origins of our legal system, is an entirely different matter. That can only be accomplished by first appreciating our English ancestry, the biblical values of our forefathers, and the Christian heritage they established and left for us. For this, we must first have some basic understanding of our very rich history.

Recovering America's History

> What experience and history teach is this that people and governments never have learned **anything** from history, or acted on principles deduced from it.
>
> Georg Wilhelm Friedrich Hegel

Hegel (1770-1831) was a German idealist philosopher. His writings profoundly effected not only his countrymen, including Friedrich Engels and Karl Marx, but they continue to influence revolutionaries and social change agents the world over. This is particularly true with respect to his philosophy of "dialectics." The logic put forth in the above quotation is hard to argue with and, from all appearances, it would certainly apply to our own postmodern culture. But Hegel's assertion is not universally true, for it certainly did not apply to Colonial America or to the Founding Fathers. They were the exception to Hegel's rule. They were scholars of history, using the lessons of history as the very building blocks from which the republic was organized. How tragic that we, as their progeny, have failed so miserably in following their example! Twentieth century Americans, to quote Hegel, haven't "learned anything from history."

Many a modern preacher has been heard to say, "The Bible has the solution for every problem in life." But just like the rest of us, most preachers are products of a government-controlled public school system that not only doesn't teach Christianity, but is hostile to it. History was once thought an indispensable subject in every American learning institution, and more specifically, history taught with a Christian worldview. Oh, how times have changed! It is, therefore, not surprising that polling statistics of high school and college students consistently reveal that history ranks at or near the bottom of subjects they enjoy studying. Perhaps you didn't much care for history yourself, and may still find it a bore; understandably so. Of what significance or interest is history apart from it being a series of divinely-guided events? Apart from God, history is diminished to a hodgepodge of boring data and irrelevant facts. Apart from God, history is by happenstance, and our future determined by mere fate. Even many Christians today think this way. Theirs is a fatalistic worldview — Christ has been diminished to a failure in history.

Public schools have *dumbeddown* several generations or more of Americans. The cost to our society has been enormous, and far more devastating than the obvious problem of illiteracy, Americans are morally illiterate and ethically dysfunctional. Christians are no exception. Just because one is a Christian, does not render them immune from the overwhelmingly humanistic influences that thirty-five weekly hours of government school indoctrination will impart. One hour a week in church cannot undo the damage of the thirty-five in a Canaanite institution. Those who recognize that America is on a perilous course are the most prone in hungering for a greater knowledge of history. Thankfully, Christian families all across America are pulling their children out of government schools and "training up their children in the way they should go." The explosive growth in Christian schools and the home school movement has reinvigorated interest in history, and there are now millions of Christians actively studying history.

> HISTORY, matter of record, what is of concern or in mind, an object of care or concern, to regard. Knowing, learning, inquire, to explore, to learn by inspection or inquiry. To consider, to regard or take notice. ***History*** and ***story*** are the same word differently written.
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> Webster's Dictionary (1828)

It is for good reason that at least some historians have referred to history as *His-Story*. Learning from the lessons of history is one of life's great and exciting pursuits, not the drudgery it has been reduced to by the Canaanite historians in public schools. So liberating and insightful is the study of history that tyrants and power mongers have long sought to suppress the knowledge of it. Mining the gems

of history is no trivial task, as far too many historical treasures have been lost, if not intentionally destroyed. Historical commentaries published in the twentieth century, for the most part, have been written with an antichrist worldview, by historical revisionists antagonistic of the Christian faith. As such, they are hostile to any mention of historical events, or quotations of a religious nature, by historical figures that did not share their modern humanistic values. It has rightly been said that, "Perhaps no one has changed the course of history as much as the historian."

In our post-Christian era, the two most predominant philosophical presuppositions used in the interpretation of history are humanism and scientific naturalism. The agenda of those who hold such views is the eradication of the tenets of the Christian faith from the annals of history. However, these antichrist historical revisionists regularly contradict themselves. For example, humanists widely acknowledge that many who risked their lives in coming to America's shores, did so to escape religious persecution and to establish freedom of religion. But in the next breath they will also assert that religion played a minor, if not insignificant part, in the daily lives of the Colonists. Of the few books that have been written by modern secular historians about religious leaders in early America, most are fictionalized accounts of their lives, not in any way based upon their own writings, or the writings of eyewitnesses. Accurate historical accounts are increasingly difficult to locate because older and more objective works are routinely discarded by public and university libraries. The humanist influence on historical revisionism is so broad that, regrettably, even a considerable percentage of Christian authors have foolishly relied upon the works of historical revisionists for their "authoritative" source material.

Christians should recognize that there are other philosophical presuppositions that may be used for the interpretation of history. This author's presupposition is a theological one, rooted in orthodox Christianity. This author is hostile to the situational ethics and moral relativism of humanism, as would all secular-humanists be hostile to this author's worldview. However, this is not to say that this author is adverse to quoting humanists, when it serves to honor the Christian faith. Such is the case of the French rationalist, humanist, philologist and historian of religion, Joseph Ernest Renan (1823-92), who said, "All history is incomprehensible without Christ." Amen.

In order to have the most accurate understanding of history possible, this author has relied heavily upon primary source materials, as opposed to relying upon the interpretations of historical events by other authors. However, in order to assist readers with further personal study, quotes contained herein are generally made from materials which are available through interlibrary loan at many public libraries and universities. Some materials are available from this ministry, as well. The bibliography will assist those interested in further study,

UNWARRANTABLE JURISDICTION

He has combined with others to subject us to a jurisdiction foreign to our Constitution, and unacknowledged by our Laws; giving his Assent to their Acts of pretended Legislation... We have warned them from time to time of attempts by their legislature to extend an unwarrantable jurisdiction over us.

The Unanimous Declaration of the thirteen united States of America (July 4,1776)

It was the position of the Continental Congress that the British Parliament had no jurisdiction, whatsoever, in the American Colonies. Although their complaints against the king were many, of greatest concern was the fact that the king had consistently turned a blind eye to their being dragooned into submitting to a foreign jurisdiction—the British Parliament. Their charters were with the Crown alone and they contained no provision for parliamentary rule. The Colonists had established their own legislatures and they had no need of a foreign parliament. "No taxation without representation," was not in any way a demand by the Colonists for their own representatives in parliament. Were that the case they would have said, "Taxation and representation." This patriot motto was a succinct remonstrance that parliament had no authority to tax that which it had no jurisdiction over, and that such taxing power would have been evidenced by their having had representatives in parliament. So concerned were they of not giving any form of assent to parliament, that they wouldn't even acknowledge the "others" of the for-

eign jurisdiction, by even once using the word "parliament" in the Declaration.

The encroachments of the British Parliament in the Colonies were of grave concern, and of equal concern to the patriots was the possibility that, through some oversight, or their own ignorance, they might unwittingly grant legal jurisdiction to them. It is one thing to have a foreign power unlawfully rob a man of his liberties; it is altogether another matter when he voluntarily waives them, due to his own ignorance. Therefore, attention focused on the Church of England, as its physical presence was by far the most prominent fixture of England in the Colonies.

> So regnant was this feeling [of the merging of church and state] that the colonists, many of them loyal members of the Church of England, labored to prevent the introduction of the Anglican episcopate into America lest it begin a process of setting up a complete autocratic hierarchy with centralized authority.
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> *Religion in America; Past and Present,* Clifton E. Olmstead, p. 49

A number of the Founding Fathers were members of the Anglican Church, not because they adhered to all its tenets, but because their reformational faith compelled them to remain and influence it for good. As we shall see later, by remaining in the Anglican Church, they had an immense impact on its clergy and congregations. No doubt though, at least some attended to also keep a close watch. It was generally viewed as a base of significant power, not only for the king, but even more so for parliament. When writing to a pastor friend on December 2, 1815, John Adams, a former member of the Anglican Church, expresses great concern:

> Where is the man to be found, at this day... who will believe, that the apprehension of episcopacy contributed, fifty years ago, as much as any other cause, to arouse the attention, not only of the inquiring mind, but of the common people, and urge them to close thinking on the constitutional authority of Parliament over the colonies? This, nevertheless, was a fact as certain as any in the history of North-America. The objection was not merely to the office of a Bishop, though even that was dreaded, as to the authority of Parliament, on which it must be founded.. . But if Parliament can erect dioceses and appoint Bishops, they may introduce the whole hierarchy, establish tythes, forbid dissenters, make schism heresy, impose penalties extending to life and limb, as well as to liberty and property.
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> Letter to Rev. Jedidiah Morse, *Self-Government With Union,* Verna Hall, p.42

After the War of Independence, the maelstrom of parliament's lawless encroachments upon America as an "unwarrantable jurisdiction," through the establishment of their State-Church, quickly began to fade from memory. Adams expressed deep anxiety that Americans might not learn from the lessons of history. Indeed, Americans of the last two or three generations, in particular, have not.

There are several ways in which jurisdiction can be gained by a government over the people. In the above historic example, the "unwarrantable jurisdiction" of the British Parliament is akin to what this author terms, "44 Magnum jurisdiction." It is a jurisdiction of brutal force, and therefore, is tyranny.

> Tyranny. Arbitrary or despotic government; the severe and autocratic exercise of sovereign power, either vested constitutionally in one ruler, or usurped by him by breaking down the division and distribution of governmental powers.
>
> Black's Law Dictionary, 6th edition (1990)

We have witnessed increasing evidence of this tyrannical propensity in much of our own government, perhaps the greatest example of which was the carnage at Mount Carmel Center in Waco, Texas. The fact that it occurred on April 19 (1993) should not be construed as mere coincidence. Just like the British Parliament, which had no lawful authority, ours also, in far too many cases, has no lawful authority, because it circumvents and abrogates "the supreme Law of the Land"—the Constitution (Article 6, Clause 2). Authority or not, they have taken to themselves the power—the raw, violent force of 44 Magnum jurisdiction. This, of course, is not lawful jurisdiction at all; it is an unlawful encroachment derived from the lawless use of violence and brutal force. There is such a steady stream of despotic force being used in America today that the Declaration of Independence, and its list of grievances against King

George III, is even more relevant in our day than it was in 1776.

The following legal definition describes legitimate and lawful jurisdiction:

> Jurisdiction. It is the power of the court to decide a matter in controversy and presupposes the existence of a duly constituted court with control over the subject matter and parties. Jurisdiction defines the powers of courts to inquire into facts, apply the law, make decisions, and declare judgement. It exists when court has cognizance of class of cases involved, proper parties are present, and point to be decided is within powers of court.
>
> Black's Law Dictionary, 6th Ed.

A "duly constituted court" is commonly referred to as a "court of original jurisdiction." Unlike the British, from which we adopted our system of common law, American churches have only on a very limited basis ever implemented a system of ecclesiastical courts. The colonists were loath to establish them, knowing the centuries-old abuses of ecclesiastical courts, not just of Rome, but England, as well. In many respects, this is regrettable, particularly as it applies to Matthew 18 church discipline issues. There has been a dramatic increase, in recent years, in the number of lawsuits being filed against churches. Many such suits are filed by members against their own church. There are legal procedures available to any church which could preclude this class of suits (incorporation is not one of them).

> Appellants appeal on the basis that the circuit court had no authority over them because they **are** a recognized religious organization, a church. On first reflection they appeared to be correct but upon a closer study of the complaint and the judgment we are of the opinion that this is not an improper interference by the government into a church, or ecclesiasti**cal,** matter. When the members of the church decided to incorporate their body under the laws of the state of Florida they submitted themselves to the jurisdiction of the state courts in all matters of a corporate nature.. .
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> Matthews v. Adams, 520 So. 2d 334 (1988)

The American Bar Association has referred to lawsuits against religious organizations as "an explosive new area of law." The ABA is leading the attack by training many hundreds of attorneys how to successfully sue churches and denominations. There is a direct correlation between the ever-increasing litigation, and a change, particularly in the past fifty years, of the legal status of most local churches and church denominations. Prior to this time frame, lawsuits against churches were virtually unheard of, because there were no courts of original jurisdiction, as it would concern churches. The courts have not changed, and they have not modified any laws which are necessary in order to acquire jurisdiction over churches; the First Amendment precludes their doing so. What has changed is the legal status of the church, and with that change, the government has acquired legal jurisdiction.

> It has been held that the right of action **by** or against religious corporations and the procedure in such actions are governed by the rules governing actions by or against corporations generally.. .
>
> 66 Am Jur 2d, *Religious Societies, $75*

When a church is converted into a "religious corporation," the civil government, a "jurisdiction foreign" to that of the church viz. the Constitution, legally acquires jurisdiction. The courts, and all departments of government in general, automatically gain jurisdiction over the "religious corporation." This jurisdiction is one which has been acquired under what the government and licensed professionals call, "voluntary compliance."

> **Voluntary.** Proceeding from the free and unrestrained will of the person. Resulting from free choice, without compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts.
>
> Black's Law Dictionary, 6th Ed.

> Compliance. Submission; obedience; conformance.
>
> *Ibid.*

In other words, the church was under no obligation to come under civil jurisdiction. It did so voluntarily, and then once under that jurisdiction, it is obligated to comply with government mandates.

> Churches are truly unique in the voluntary compliance setting of Internal Revenue laws

> and state and local regulation governing the activities of nonprofit organizations. The United States Constitution (the religion clauses of the First Amendment) prohibits the excessive burden upon, and entanglement or interference with, the freedom of religion, exercise of religious worship and, in general, the religious activities of the church... Consequently, churches, pastors, trustees and directors of church boards and related parties are charged with a very high level of education, responsibility and voluntary-compliance necessary in order to conduct the church existence, operations and activities in accord with the law.
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> *Glossary of Church Internal Revenue Laws and Legal Terms,* Michael Chitwood and P. Sinks Haney, p. v

Chitwood and Haney are just two, among the many thousands of attorneys, CPAs and other voluntary compliance "professionals," that routinely engage in a calculated agenda of personal enrichment, at the expense of the church. Of the thousands of "licensed professionals" that actively encourage the voluntary compliance of religion, they do so because this is what they were taught in school. Their ignorance of God's Laws (or perhaps a compulsion for mammon) precludes truthfulness and full disclosure with their clients. Their assessment of the First Amendment is not only flawed, it is a blatant misrepresentation, for the First Amendment makes no provision, whatsoever, for any degree of government "burden," "entanglement" or "interference" with religion. "No law" means just what it says—no **law!**

The jurisdiction of "voluntary compliance" is infinitely more pernicious than "44 Magnum" jurisdiction. It is a system whereby our liberties are bargained away, through a process of "slow and gradual encroachments." Not one man in a thousand will perceive it as just a more sophisticated form of tyranny.

> The true danger is when liberty is nibbled away, for expedience, and by parts.
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> Edmund Burke in a letter to William Smith (9 January 1795), *America's God and Country,* William J. Federer, p. 82

44 Magnum jurisdiction has been used by many tyrants over many centuries. However, it has never been successfully implemented in a way which can breed a long-term stable government. Forcibly oppressed people will ultimately rebel against their oppressors, because the oppression is easy to identify, as are the oppressors. On the other hand, government by voluntary compliance is far more nefarious and difficult for the average man to identify. It uses trickery, deceit and fraud, coupled with certain mild forms of coercion, to get him to voluntarily give up his liberties. As Edmund Burke put it, "The people never give up their liberties but under some delusion." Promises of "peace and safety," and "health, safety and welfare" are given in exchange for the voluntary surrender of personal liberty. It is understandable why heathens would voluntarily surrender their liberties in exchange for their government's promises of peace and safety. It is utterly incomprehensible why so many Christians have done the same.

> For from the least of them even unto the greatest of them every one is given to covetousness; and from the prophet even unto the priest every one dealeth falsely. They have healed also the hurt of the daughter of my people slightly, saying, "Peace, peace"; when there is no peace.
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> Jeremiah 6:13-14

> For when they shall say, "Peace and safety"; then sudden destruction cometh upon them, as travail upon a woman with child; and they shall not escape.
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> 1 Thessalonians 5:3

> Those who would give up essential Liberty, to purchase a little temporary Safety, deserve neither Liberty nor Safety.
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> *Poor Richard's Almanac,* Benjamin Franklin

Our "essential liberty[M]" of freedom of religion has been bargained away to the government, in order to obtain "a little temporary safety." This is a liberty, once considered to be so precious and sacred, that many a man pledged his own "life, liberty and sacred honor" in order to secure it for their heirs. Many who will read this are descendants of men who shed their blood and fought against insurmountable odds (this author is eighth-cousin to Geo. Washington), so that we could have the right to worship the King of kings, and obey His commandments, without having to first seek the permission of an earthly sovereign. Our gratitude to them has been to desecrate their sacrifice by "vol-

untarily complying" with an enemy, whose wiles are far more cunning, and whose threat is far more dangerous, than was King George III and the British Parliament. This is, admittedly, a strong accusation. But in light of history, it could easily be made stronger still.

Separation of Church and State

> The highest glory of the American Revolution, said John Quincy Adams, was this, ***It connected, in one indissoluble bond, the principles of civil government with the principles of Christianity.***
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> *The Pulpit of the American* Revolution, J. Wingate Thomton, p. XXIX (1860)

John Quincy Adams made this assertion in 1821, just prior to becoming our sixth President. In America, the institutions of Church and State has historically been held to be separate, as they well should be. However, this must not be confused with the various convoluted U.S. Supreme Court rulings, particularly in the past five decades, which have perverted the true meaning of "separation of church and state." The intent of the Framers was never to separate the *principles* of the Christian religion from the State. Ever since FDR "packed the Court" in the 1940's, in order to circumvent the considerable judicial opposition that he encountered with his unconstitutional "New Deal" socialist programs, the precedent was set for transforming the High Court, from a judicial body, into an elitist social engineering cadre. The Supreme Court begins each session with the invocation, "God save the United States and this honorable court." Based upon their conduct in recent decades, the invocation should really be changed to, "God save the United States *from* this honorable court."

The keystone of the Court's social engineering is the Fourteenth Amendment. The Court circumvented the clear intent of the Framers by manipulating the language of the Fourteenth Amendment (1868), utilizing it to impose the Bill of Rights upon the states. The high Court of social engineers has achieved its pernicious agenda, and in so doing, they regularly spit on the graves of America's Founders.

> In affirming this judgement the Court largely overlooks the revolution initiated by the adoption of the Fourteenth Amendment. That revolution involved the imposition of new and far-reaching constitutional restraints upon the States. Nationalization of many civil liberties has been the consequence of the Fourteenth Amendment, reversing the historic position that the foundations of those liberties rested largely in state law.
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> The process of "selective incorporation" of various provisions of the Bill of Rights into the Fourteenth Amendment, although often provoking lively disagreement at large as well as among the members of this Court, has been a steady one.
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> Walz v. Tax Commissioner, 397 US 664 at 701-2 (1970, Justice William O. Douglas, dissenting)

Here Justice Douglas cogently chronicles the history of the Court's use of the Fourteenth Amendment to impose the will of the federal government upon the states. The Constitution for the United States was intended by its Framers to be a limiting document on the federal government, not upon the states; yet through the Court's bazaar interpretation of the Fourteenth Amendment, the Constitution has been turned on its head. The Fourteenth Amendment has become ***the*** linchpin of judicial tyranny in America. Not only was Douglas one of the Court's most active social engineers, he was an advocate of one world government. He authored *Towards a Global Federalism.* Much of the book is devoted to heaping praise on the United Nations and the alphabet soup of agencies it has chartered around the world. In Walz, Douglas reveals when the Court first used the Fourteenth Amendment to apply the First Amendment to the states:

> The establishment Clause was not incorporated in the Fourteenth Amendment until Everson v Board of Education, 330 US 1, was decided in 1947.
>
> Those developments in the last 30 years have had unsettling effects. It was, for example, not until 1962 that state-sponsored, sectarian prayers were held to violate the Establishment Clause, Engel v Vitale, 370 US 421.
>
> Walz, supra, at 702

The Court has fostered considerable confusion, and their resultant decisions are "often provoking lively disagreement at large as well as among the members of this Court." In other words, even they don't seem to know what's going on anymore! Everson and Engel are relatively recent cases in our history. The Court's statist "interpretation" of the Constitution compelled them to disregard a mountain of historical and legal evidence, wholly contrary to their verdicts.

> A constitutional provision which is positive and free from all ambiguity must be accepted by the courts as it reads; in such a case no construction is permissible, and there is no excuse for interpolation or addition. The courts have no right, by construction, to substitute their ideas of legislative intent for that unmistakably held by the legislature and unmistakably expressed. In other words, the courts are not at liberty to search for its meaning beyond the instrument, nor to amend a constitution by judicial decision, nor are they at liberty, by a resort to the refinements of legal learning, to restrict an obvious meaning. The aim of judicial construction, and also its limitation, is to determine the meaning of what has been written, not to delete sections from the constitution on the theory that if conditions had been different they would not have been written.
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> 16 Am Jur 2d, *Constitutional Law*, § 82

This form of social engineering, in the name of "civil justice," is what this author refers to as OBC — Outcomes-Based Court. Under the guise of "constitutional interpretation," coupled with the use (rather abuse) of the Fourteenth Amendment, the Court has progressively eroded our constitutionally guaranteed rights, as well as encroached upon the sovereignty of the states. The executive and legislative branches too have dramatically overstepped their constitutional bounds for many years, with only a modicum of opposition from the People and the states. Unopposed tyranny only invites more tyranny, so it was only a matter of time before the benches of our courts would be gaveled in by political thugs which, rather than rendering judgements based upon law and the Constitution, legislate from the bench— legisprudence rather than jurisprudence. The Court's favorite son is, unquestionably, Thomas Jefferson. This author makes a special point of frequently quoting Jefferson herein because, although he wasn't a Christian, his written opinions so clearly contradict what the Court's social engineers claim he intended. Jefferson would have been horrified by the way the Court has perverted the clear intent of the Bill of Rights, by means of Fourteenth Amendment "selective incorporation."

> I consider the government of the United States as interdicted by the Constitution from intermeddling with religious institutions, their doctrines, discipline, or exercises. This results not only from the provision that no law shall be made respecting the establishment or free exercise of religion, but from that also which reserves to the States the powers not delegated to the United States. Certainly, no power to prescribe any religious exercise, or to assume any authority in religious discipline, has been delegated to the General Government.
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> To: Rev. Samuel Miller (1808), *The Writings of Thomas Jefferson*, Ford ed., *IX*, *174*

The result of OBC has been that the Court has created social disorder by rendering decisions that are often conflictive and contradictory. The confusion is further magnified because the lower courts often don't know how to consistently interpret the high Court's socially-engineered case law. This is particularly true of separation of church and state issues. The many agencies of government, which must follow and comply with those rulings, are completely lost in the milieu. This is the inevitable result of a worldview rooted in humanism. They have no fixed and absolute standard by which to judge.

> We may have no demonstrably correct answers in law or religion, but better and worse ways to state and justify positions in law and religion do exist. Good law is possible for the same reasons good religion is possible: by one's abandoning the absolutist dogmas that kill and employing instead the virtues of honesty, courage, and openness to our capacity to care for strangers.
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> *An Introduction To Constitutional Interpretation; Cases in* Law *and Religion*, Lief Carter, p. 6

The foregoing statement is the relativistic language of humanist "interpretation." The Constitution

cannot be taken at face value, but must be interpreted with "honesty, courage, and openness." Absolutes are verboten because they run contrary to the socialistic welfare state's "capacity to care for strangers." The magnanimous tone of their language is specifically designed to make these social engineers sound like beneficent overseers of society. Tragically, many Christians don't perceive what's going on around them; bur for those who still hold to their "absolutist dogmas," i.e. the absolute authority of God's Word to every area of life, the inerrancy of Scripture, etc., it is still possible to sort things out. Unfortunately, most Christian attorneys have only added to the confusion. This is because, in practice, a great many hold man's opinions in higher esteem than God's Laws. They pay lip service to the Bible; but talk is cheap.

It must also be pointed out that certain Christian historians have also done a grave disservice to the issue, by using overly simplistic arguments, such as, "The words 'separation', 'church', or 'state' don't appear in the First Amendment or any of the Founding Documents." On this basis, separation of church and state is, therefore, deemed a myth. By application, this apologetic would also necessitate discounting many significant Christian doctrines, such as the trinity, original sin, *sola scriptura,* etc.; as likewise, these words appear nowhere in Scripture. They are terms that were coined by great theologians. Because the specific words do not appear in Scripture, does that in any way invalidate them from consideration? We must analyze the Founding Documents in the same manner in which a theological scholar probes the Scriptures. We must analyze the intent of the Framers, themselves, as left to us in their written testimony, and we must know something of the times in which they lived.

It has been inferred by some that Thomas Jefferson was the only Framer that ever raised the issue of separation of church and stare, and that the only time it was ever raised was in a letter to the Danbury Baptists in 1802. This can only be compared with the same form of disingenuous rationale employed by the Court, which compelled it to rely so heavily on that same letter. Clearly, the Court has a serious problem, and has caused much confusion; but many Christian commentators have not done a particularly good job of explaining the original intent of the phrase "separation of church and state." All the Founders dreaded a State-Church, nor would they abide a Chutch-State. They all endorsed a separation of church and state, although when writing about it they more commonly referred to the "independence of church and state." In writing Thomas Jefferson, John Adams stated:

> And independence of Church and Parliament was always kept in view in this part of the country, and, I believe, in most others. The hierarchy and parliamentary authority ever were dreaded and detested even by a majority of professed Episcopalians.. .
>
> I think, with you, that it is difficult to say at what moment the Revolution began. In my opinion, it began as early as the first plantation of the country. Independence of Church and Parliament was a fixed principle of our predecessors in 1620, as it was of Samuel Adams and Christopher Gadsden, in 1776.
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> *The Works Of John Adams,* vol. *X,* **pp.** 288,313

It is folly to ridicule the Court's recent interpretations of "separation of church and state", when one does not have a correct understanding of the issue himself. Separation of church and state is not a term or concept only recently contrived by the Court. It, therefore, cannot be summarily dismissed as a myth. What needs to be dismissed is not the phrase "separation of church and state", but the Court's version of what that means.

> Today the separation of church and state in America is used to silence the church. When Christians speak out on issues, the hue and cry from the humanist state and media is that Christians, and all religions, are prohibited from speaking since there is a separation of church and state. The way the concept is used today is totally reversed from the original intent. It is not rooted in history.
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> *A Christian Manifesto,* Francis A. Schaeffer, p. 36

Though he likely did not intend it as such, the late Dr. Schaeffer here makes an assertion that has an ironic double meaning. Indeed, the problem "is not rooted in history;" the problem is rooted in law. More specifically, the problem is with the legal status of the modern church, which gave up her constitutional guarantees, because she far-preferred government privileges and benefits under

contract (the legal specifics of which we will address in a later chapter).

In order to understand the intent of the Framers of the Founding Documents, and what they meant by "separation," it is important to see it in the same context as the doctrine of "Separation of Powers." Surprisingly little of the content of the Founding Documents is, what we might consider, "original thought." Thankfully, the Framers borrowed heavily from Scripture and the Common Law of England. They also borrowed from eminent jurists such as Coke and Blackstone, political philosophers such as Locke, Sidney and Montesquieu, and theologians such as Calvin, Luther Knox, Beza, Rutherford, and Gillespie.

In *The Spirit of the Laws*, Charles Louis de Secondat (1689-1755), the Baron of Montesquieu, expounds upon the merits of government by separated powers—power checks power. This book was heavily relied upon by the Founders. Montesquieu's political philosophies were not considered new in America, as government by separated powers had been widely proliferated in the Colonies, long before Montesquieu was even born. However, it is universally agreed that Montesquieu is the first to have so eloquently articulated it. The doctrine of the separation of powers, and government being divided into three branches — judicial, legislative, and executive — is rooted in Scripture:

> For the **LORD** is our judge, the **LORD** is our lawgiver, the **LORD** is our king.
>
> Isaiah 33:22

In this sense, Montesquieu may have had little in the way of "original thought," himself. Nevertheless, his treatise is the most lucid work ever written on the subject of separation of powers.

> Hence it is that many of the princes of Europe, whose aim has been levelled at arbitrary power, have constantly set out with uniting in their own persons all the branches of magistracy, and all the great offices of state.
>
> "The Spirit of the Laws," (1748), *Christian History of the Constitution*, Verna Hall, p. 135

For many centuries, and particularly in Europe, one of the significant "offices of state" was the ecclesiastical office, and it had often used its powers to prohibit religious freedom.

There was no shortage of treatises available to the Framers that expounded upon the dangers of permitting the concentration of "higher powers" into the hands of too few men. One of the greatest powers in almost any society is organized religion, and permitting its merger with the civil power has inevitably resulted in great suffering to society. History has repeatedly demonstrated the perils of the State-Church, as well as the Church-State. It makes little difference whether absolute power resides in king or pope, for as Lord John Acton put it, "Power tends to corrupt, and absolute power corrupts absolutely." God has ordained both church and civil government, and they are to exercise certain responsibilities and uphold certain objectives for the good of the individual, the family, as well as society on the whole. They are separate and distinct powers, not different sides of the same coin. Once they become merged, as the church had been under Constantine, or their powers intermingled, the inevitable result is despotism.

> The First Amendment's prohibition of laws respecting an establishment of religion has been described as resting on the belief that a union of government and religion tends to destroy government and to degrade religion, and upon an awareness of the historical fact that governmentally established religions and religious persecutions go hand in hand.
>
> 16-AAm Jur 2d, *Constitutional Law*, § 466

As Montesquieu illustrated, the most effective means of silencing religion is not by State persecution, but by its subordination, if not merger with the State, and the grant of State favor.

> Therefore, one does not succeed in detaching the soul from religion by filling it with this great object, by bringing it closer to the moment when it should find religion of greater importance. A more certain way to attack religion is by favor, by the comforts of life, by the hope of wealth; not by what reminds one of it, but by what makes one forget it; not by what makes one indignant, but by what makes men lukewarm, when other passions act on our souls, and those which religion inspires are silent. In the matter of changing religion, State favors are stronger than penalties.
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> *The Spirit of the Laws*, Montesquieu, Book XXV, Chapter 12

State favors have rendered most European churches even worse than lukewarm. This is the result, and it has always been the result, of State-financed religion. Martin Luther would not even recognize the State-Church in Germany that bears his name, as a true church of Jesus Christ. Churches in America too have been, in recent years, offered "State favors," and the acceptance of State favors has had a devastating impact on their testimony. Unlike the situation in Germany, however, our churches have always had the option of simply saying, "No thank you." The First Amendment guaranteed that option.

Many will deny it, but the church in America has waived its most important freedoms. Moreover, the King of kings has been deposed from His throne as Sovereign Head of His own church. The church has made the civil government its new sovereign head. *Caesar* came offering certain "benefits" (State favors) and the church very foolishly filled out the government's forms to get the goodies. The ever-pragmatic attorneys chant, "The benefits outweigh the risks," but that's only the opinion of "licensed professionals," not the deposed King. James Madison warned of the severe consequences, should the church stand mute and permit government to violate the principles of the separation of powers:

> Because if **Religion** be exempt from the authority of the Society at large, still less can it be subject to that of the Legislative Body. The latter are but the creatures and vicegerents of the former. Their jurisdiction is both derivative and limited: it is limited with regard to the co-ordinate departments, more necessarily is it limited with regard to the constituents. The preservation of a free Government requires not merely, that the metes and bounds which separate each department of power be invariably maintained; but more especially that neither of them be suffered to overleap the great Barrier which defends the rights of the People. The rulers who are **guilty** of such an encroachment, exceed the commission from which **they** derive their authority, and are Tyrants. The People who submit to it are governed by laws made neither by themselves nor **by** an authority derived from them, and are slaves.
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> "Memorial and Remonstrance Against Religious Assessments," James Madison, *The Founder's Constitution*, vol. 5, p. **82**

The church is to function as the moral compass of society and advance righteousness in the land. It may not usurp the roles and responsibilities of the civil government; but for the sake of her own preservation and the cause of Christ, the church must vociferously challenge the actions of any government which fails to govern in accordance with the purpose for which God has ordained it, especially when it violates that Constitution which chartered it. A church which has been merged with the State, or has subordinated to it, is incapable of doing so. Likewise, civil government must never usurp the roles and responsibilities of the church.

> Civil magistrates may not assume to themselves the administration of the Word and sacraments; or the power of the keys of the kingdom of heaven; or, in the least, interfere in matters of faith. Yet, as nursing fathers, it is the duty of civil magistrates to protect the church of our common LORD, without giving the preference to any denomination of Christians above the rest, in such a manner that all ecclesiastical persons whatever shall enjoy the full, free, and unquestioned liberty of discharging every part of their sacred functions, without violence or danger. And, as Jesus Christ hath appointed a regular government and discipline in his church, no law of any commonwealth should interfere with, let, or hinder, the due exercise thereof, among the voluntary members of any denomination of Christians, according to their own profession or belief.
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> Westminster Confession of Faith, Chapter **23,** Article 3

The doctrine of "Separation of Powers" is most often, if not exclusively, taught as being limited to the three internal branches of republican government: executive, legislative and judicial. But this is selling short the system, for there is also a vertical separation between the various levels of government: city, county, state and federal. The local (city) government — that government which is closest to the People, and is therefore the most accountable to them, is of greatest significance. The others have incrementally diminishing signifi-

cance, and fewer delegated powers, as enumerated in their limiting documents (constitutions), as they become further removed from the local community. This vertical structure and separation is a direct result of the influence of Reformed theology, and its emphasis of local self-government and the de-emphasis of any "central" government.

We have heard much complaint from politicians in recent years of the "inefficiencies" of the Constitution, and of "political grid lock." What these whiners fully recognize, but what they fail to publicly disclose, is that the constitutionally mandated separation of powers is designed to create an inherently antagonistic governmental process. It is not meant to be easy. In fact, it's intentionally designed to be tedious, specifically because the People recognized how little they could trust even the best of statesmen, let alone the common politician. The Framers intended that every legislator be circumspect in lawmaking and that every new bill be contemplated with the utmost of prudence; that it be scrutinized in light of the limitations of the Constitution and that they may never circumvent or abrogate that supreme Law of the Land. However, in recent decades, our hireling public servants have contrived ingenious methods of constitutional circumvention. So commonplace now is abrogation of the Constitution that Congress routinely violates it with impunity, practically every time they vote. But rather than blushing with shame for their treasonous acts, they proudly proclaim their circumvention of the separation of powers:

> **The system designed in 1787 has proven remarkably adaptable to the changing needs of a growing nation. Political leaders have been imaginative and bold in finding ways to adapt the system to meet evolving national responsibilities and needs... As the United States shifted from an agricultural to an industrial society and the regulation of commercial and financial markets became too complex for a government of separated powers, a later generation of politicians invented the independent regulatory commission, combining rule-making, administrative and adjudicatory powers in a single governmental body.**
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> *A Bicentennial Analysis of the American Political Structure*, Committee on the Constitutional System, p. 1 (1987)

The members and board of directors of the Committee on the Constitutional System reads like a Who's Who of black-hearted politicians and *one worlders*. The Constitution, and its system of separated powers, is decidedly fashioned to make life difficult for the power-hungry politician, who can no more be trusted with unchecked power than can teenage boys be trusted with whiskey and car keys. The metaphor is *apropos*, as far too many of our politicians today have become drunk with power. However, this is in no way due to any defects in the Constitution; it is due to a failure on the part of the People to hold their *drunken* politicians accountable. Ignorance of the Constitution makes it inevitable.

> **Power will intoxicate the best hearts, as wine the strongest heads. No man is wise enough, nor good enough, to be trusted with unlimited power.**
>
> Charles Caleb Colton

> **In questions of power, then, let no more be said of confidence in man, but bind him down from mischief by the chains of the Constitution.**
>
> Thomas Jefferson, *The Works of Alexander Hamilton*, edited by Henry Cabot Lodge, vol. 9, p. 470

The separation of powers doctrine, being of scriptural origin, applies not just to the State, but to all forms of earthly government. Because of such widespread ignorance today of Reformed theology, few Christians recognize that there is a very definitive separation of powers between the three societal spheres of authority ordained of God—family, church, and civil. All three, not just the civil, are "higher powers," and the rulers of all three are His "ministers." All three are forms of government, with their own unique authority and jurisdiction. All three are separate and distinct, and none may meddle or usurp the powers of any other. However, individual members are free to directly participate and influence the function of any other institution. For example, *Dad* as the head of the family government, may be a church elder and a civil servant. In fact throughout Colonial America, and for decades after our independency, most communities and legislatures prevented any but baptized Christian church members from serving in public office, the rationale being that only a Christian was capable of apprehending morality,

and only a moral man was fit to serve the People. A noteworthy example is that of John Witherspoon (1723-94), delegate to Congress from New Jersey. Witherspoon was one of the most prominent of the Framers, present for the deliberations, drafting, and signing of all the major Founding Documents. Witherspoon was a Presbyterian minister and president of the College of New Jersey (Princeton). Nine of the delegates to the Constitutional Convention had received their education under his tutelage. Being a scholar of political science, as well as a presbyterian elder, few men could match his expertise and practical experience in government affairs. It is no coincidence that America's constitutional republican system so closely parallels presbyterian church polity. No man had as much influence in structuring the government for the union of American states, as did Witherspoon.

In Scripture, the metaphors of "sword and "keys of the kingdom" are applied respectively to the civil government and the church (Rom 13:4, Mat 16:19). The "higher powers" of each are to remain separate and distinct, while they share the common principles of functioning according to God's Laws. Civil government may not appropriate the keys, nor may the church take up the sword. As an example, the city of Nashville cannot take over the operation of the Southern Baptist Convention anymore than can the Southern Baptist Convention rise up and take over the operation of Nashville. Each "higher power" has a specific jurisdiction as defined by Scripture, and no one power may usurp God's delegated powers of any other. Constantine merged the powers of church and state, and the Reformers sought to remedy 1200 years of tyranny by delineating a clear separation of powers between the church and state. Their dream was ultimately achieved with the establishment of an independent America, its Founding Documents having never been surpassed in their application of Reformed theology to ecclesiastical and civil polity.

Tragically, we have witnessed in our generation, the demise of governmental separation of powers. With the destruction of the separation of powers has also come the toppling of the wall of separation of church and state. They have, with our ignorant complicity, seized the "keys of the kingdom." Most Christians, while able to identify many of the significant problems in our society, are unable to articulate specifically why they have come about. Most Americans today don't understand where we have come from, and therefore, are incapable of knowing how we got here.

> **Thus saith the LORD, Stand ye in the ways, and see, and ask for the old paths, where is the good way, and walk therein, and ye shall find rest for your souls.**
>
> Jeremiah 6:16

This is where we shall turn our attention next—to the old paths—the lessons of history.

CHAPTER 2 THE BLOODY TRAIL OUR FATHERS TROD TO RELIGIOUS FREEDOM

Arnold Toynbee has written that the American Revolution was made possible by American Protestantism...

> The American Revolution might thus be said to have started, in a sense, when Martin Luther nailed his 95 theses to the church door at Wittenburg. It received a substantial part of its theological and philosophical underpinnings from John Calvin's *Institutes of the Christian Religion* and much of its social theory from the Puritan Revolution of 1640-1660, and, perhaps less obviously, from the Glorious Revolution of 1689.
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> Put another way, the American Revolution is inconceivable in the absence of the context of ideas which have constituted radical Christianity. The leaders of the Revolution in every colony were imbued with the precepts of the Reformed faith.. . If the American Revolution is indeed inconceivable without the imperatives of radical Christianity, what does this fact suggest about the Church (or churches) today? How is the complacent and conservative body of Christians to be roused from its lethargy!
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> *Religious Origins of the American Revolution,* Page Smith, pp. 1, 2, 8

Freedom of religion is largely taken for granted today in America. However, freedom of religion was, in the era of America's founding, a concept nothing short of revolutionary. No other country in world history had ever known what it meant for a man to be able to freely worship his Maker, according to the dictates of his own conscience, without fear of persecution by tyrannical "higher powers." Only in America was this made possible. Its genesis was with the Reformers and their doctrine, *ecclesia reformata semper reformatum:* "the church reformed, always reforming." Its fruitful culmination was the establishment of a free and independent Christian America. The legal paragon of religious liberty in the entire world is the First Amendment. It is the supreme and inviolable guarantee and protection from government sanctioned religious interference and persecution, ever conceived in the mind of man, inspired by the Almighty. Indeed, its very purpose is to protect the mind of man—our very thoughts and conscience.

Freedom of religion did not simply spring into existence in America, nor was it something that the Colonists were able to immediately establish upon their arrival here. The struggle to secure freedom of religion was often a vicious battle waged by tenacious and uncompromising men. Yet few today have any appreciation for the price paid to secure our Christian liberties. How are Americans today to appreciate that which they have never been taught? No scholastic pursuit was considered more important, in the Founding Era, than theology. This is readily evidenced in the fact that theological publications significantly outsold all others (law books came in second). Without taking into account the prevailing theology of that time, it is simply not possible to understand and appreciate this momentous period in history.

> Puritanism, the prevailing theological and philosophical system, not only in England, but in most of the colonies founded during the seventeenth century, is the key which unlocks the meaning of colonial history as a whole. It pervaded not only the religious life and thought of most of the early colonists, but their political, social and economic life as well.
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> *A Theological Interpretation of American History,* C. Gregg Singer, p. 7

The theological foundations of Puritanism are the writings of the church reformer, John Calvin. As new colonies were established and settled, Calvinism functioned as the great common denominator, lending a tremendous harmonious consistency and consanguinity between them. This is no small thing, particularly when one considers that the colonies were separate and autonomous from one another—independent nation-states, and that they could have easily become hostile and combative toward one another. It is largely because of their

common worldview of Calvinism, that this did not occur.

Calvinism and humanism are archenemies. Calvinism holds that the LORD God is sovereign; humanism holds that man is sovereign. Calvinism holds that man is born in sin and is desperately wicked; humanism holds that man is inherently good. Calvinism holds that apart from God, man can do no good thing; humanism holds that man is self-sufficient to *progressively* accomplish greater and greater feats. Calvinism holds that man is dead in his trespasses and sins, and that apart from the redeeming work of the Messiah, no man can be saved; humanism holds that mankind may be saved and perfected through humanitarian works, philanthropy, and self-improvement by education.

Although not completely ignored, where it has been mentioned, historical revisionists have widely lamented the significance of the Puritans and the influence of Calvinism on the founding of America. The loss of its dominance in American society is cause for their celebration. However, that early Puritan influence is still evidenced in many forms and customs in our society, to this very day. The opinions of historians who were closer to the source should hold greater credibility for us, than today's antichrist historical revisionists.

> **The social condition, the religion, and the manners of the first emigrants undoubtedly exercised an immense influence on the destiny of their new country.**
>
> *Democracy In America,* **Alexis de Tocqueville,** vol. 1, **ch.** 2 *(1848)*

It is uncertain as to whether Alexis de Tocqueville was a Christian. We do know that he professed to be a "member of the Roman Catholic Church." His writing style reveals that he was perhaps mildly inhospitable towards the Calvinism that was so widespread in America; but at least he wasn't a historical revisionist. Historical textbooks in recent decades would lead us to believe that religion was anything *but* an "immense influence" in America. We have grown up as a generation educated in government-controlled schools, which teach fiction and mythology as though it were the historical *gospel truth.* As a result, we have strayed far from the Christian values of our forefathers who founded our once-great nation. We have entered what many have termed a "post-Christian era." Tocqueville had something rather profound to say of this:

> **But epochs sometimes occur, in the course of the existence of a nation, at which the ancient customs of a people are changed, public morality destroyed, religious belief disturbed, and the spell of tradition broken, whilst the diffusion of knowledge is yet imperfect, and the civil rights of the community are ill secured, or confined within very narrow limits. The country then assumes a dim and dubious shape in the eyes of the citizens; they no longer behold it in the soil which they inhabit, for that soil is to them a dull inanimate clod; nor in the usages of their forefathers, which they have been taught to look upon as a debasing yoke; nor in religion, for of that they doubt; nor in the laws, which do not originate in their own authority; nor in the legislator, whom they fear and despise.**
>
> *Ibid.*, **vol.** 1, **chapter 14**

Tocqueville expressed confidence that as long as the Christian religion was esteemed and widely practiced, America would remain a "great and a good nation." How perplexed would he have been to know that we would find ourselves in the throes of the very epoch he so accurately described?

THE BATTLE FOR FREEDOM OF RELIGION

The battle for freedom of religion in America was predated by an even more bloody struggle in England, Scotland and Ireland. It was the direct result of the hostile response of the Roman Catholic Church to the Protestant Reformation, an explosive movement which had reached critical mass by the sixteenth century. Millions were being converted to Christ as a result of reformed soteriology, and who at the same time, were abandoning the establishment church system. The Reformation quickly resulted in a confessional social structure wherein the ruler generally represented the establishment faith, and a large percentage, if not the majority of the citizenry, were of the Reformed faith.

The Roman Church had for some twelve centuries dominated the world not only in all matters per-

taining to religion, but its powers overshadowed matters political, as well. A Romish doctrine known as "the divine right of Popes" meant that no king could be crowned by any other than the pope, since the pope was held to be "Christ's vicar," God's highest authority in the earth. Without the pope's presence at the coronation, no man could ascend the throne. For twelve centuries there was no such thing as a separation of church and state. In many nations the Church was the State. Civil governments, held sway by papal domination, were viewed as mere vassals in furtherance of the Romish agenda of world dominion.

Monarchs were quite often lackeys of the pope. Kings had, for centuries, ruled as national fathers, enforcing their paternalistic prerogative upon their subject-children in accordance with the dictates of Rome. National diversity of religious practice and doctrine was not seen as the basis for strengthening the moral fabric of society, but the basis of disorder and rebellion against the Roman Church. Many monarchs deemed it a practical necessity to impose a uniformity of belief, which inevitably resulted in a ruthless intolerance of those who expressed views contrary to the Church-State. Nonconformists were often forced to choose between an excruciating death or denying their faith—conscience or crown.

England had long suffered under despotic monarchs who imposed religious tyranny on the people, with the threat of the most horrific tortures imaginable, to compel Protestant "heretics" to repent and return to the "Mother Church." If they survived the torture and still refused, they were burned alive while chained to a stake. Often the wood selected was green, so as to not too hastily engulf the victim in a roaring inferno that would promptly dispatch them and minimize suffering. The bishops delighted in prolonging the agony of the unrepentant "heretic," by slow-roasting them with green wood. Moreover, the monstrous proclivities of certain bishops inspired them to invent a ghastly array of "machines of torture." Such is the case of the notorious Bishop Paterson, inventor of the thumbscrews. Both colleague and victim referred to him as "Thumbscrews Paterson."

In 1527, a series of events transpired which began to free Great Britain from centuries of Romish tyranny. King Henry VIII (1491-1547) had fallen in love with a lady of his court, Anne Boleyn, and sought to annul his marriage with Catherine. When Pope Clement VII refused to grant the annulment, Henry severed all ties that bound the English church to Rome. The pope's authority over England was abolished, appeals to the pope's court were forbidden, and all tribute to Rome was terminated. Although Henry's motives were purely carnal and selfish (he ultimately had six wives), the severing of ties with Rome was an important step toward religious freedom. However, there were yet many more obstacles to be overcome.

In 1534 the Act of Supremacy declared the king "Supreme Lord Sovereign Head of the Church of England." Anyone denying this title was guilty of high treason. The divine right of popes was traded for the divine right of kings, and the Church-State came to be the State-Church. So pleased were many English to be rid of papal tyranny that even some noteworthy Reformers, such as William Tyndale, openly supported the divine right of kings. But such support quickly waned as the tyranny of popes would only be replaced by the tyranny of kings and queens. Rather than being appointed by the pope, bishops were now appointed by the monarchy, and would serve as the king's faithful henchmen, to hunt down nonconformists.

One of the most notorious of despots that orchestrated the "inquisition of nonconformists" was Mary Tudor (1516-58), daughter of Henry VIII. Prior to Queen Mary's accession in 1553, many advances had been made for religious freedom, particularly in Scotland. But "Bloody Mary," true to her Romish upbringing, set about to destroy the Reformed church and its leaders, with a viciousness that made Saul's attack on the early church pale by comparison. Among the many who fled at this time was the Rev. John Knox (1514-72). In 1554 Knox published his *Faithful* Admonition, in which he poses that magistrates and nobleman have both the right and the duty to resist, by force if necessary, "any ruler who seeks to destroy true religion." Upon his return to Scotland in 1559, Knox led a literal war against the papists who had not only threatened the future of true religion, but the whole of England. Knox prevailed and the Reformed Church was officially established in Scotland in 1560. But the battle for religious freedom was far from over.

In 1625 Charles Stuart (1600-49) ascended the throne as king of England, Scotland and Ireland. As had his father, James I before him, Charles I declared himself "Lord Sovereign Head of the Church." In 1637 he sought to impose the Anglican prayer book upon the English and Scottish reformed churches, along with an episcopal rule of bishops who were appointed by Charles' toady, the bloodthirsty Archbishop of Canterbury, William Laud. His imposition of "high church" forms and customs led most to conclude that what Charles actually sought was the reimposition of Roman Catholicism as the national faith.

> In the ultimate issue the question at stake, in all its stark nakedness, was whether a temporal monarch or the Lord Jesus Christ was to be 'Head over all things to the Church'. To faithful Covenanters only one answer was possible, and whether their problems concerned individuals, families, conventicles, or general assemblies, they urged with fierce and unshakable tenacity that 'Jesus Christ is Lord'. No suffering could be too great to endure in such a cause. The scaffold could not daunt them; instruments of torture could not make them quail; the sufferings and discomforts of cave or moor or prison-cell could not move them to act and speak against conscience.
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> *Fair Sunshine,* Jock Punes, pp. *202-3*

In 1638 a general assembly of the Church of Scotland resulted in the signing of the Scottish National Covenant. This was to be just one among many covenants to which thousands of Scotsmen would affix their signatures, and for which they were branded "Covenanters." For their faithfulness to "Christ and His Kirk" countless Covenanters were hunted down and slaughtered by the king's mercenaries. Later the Covenanters would:

> ...disown Charles Stuart, who hath been reigning, or rather tyrannising, as we may say, on the throne of Britain these years bygone, as having any right, title to, or interest in, the said crown of Scotland for Government, as forfeited several years since by his perjury and breach of covenant both to God and His Kirk, and usurpation of His Crown and Royal Prerogatives therein... As also we being under the standard of our Lord Jesus Christ, Captain of Salvation, do declare a war with such a tyrant and usurper, and all the men of his practices, as enemies to our Lord Jesus Christ.
>
> *Ibid.*, pp. 40-1

The battle cry of the Covenanters was, "No king but King Jesus!" In 1642 the British Parliament, led by Oliver Cromwell (1599-1658) and his fellow Puritans, revolted against King Charles I. This English Civil War set Charles on the run before the superior military strength of Cromwell's "Roundheads." When he fled into Scotland seeking asylum, he was apprehended and turned over to the British Parliament. Charles was immediately tried and convicted as "a tyrant, traitor, murderer, and public enemy," and beheaded in 1649.

The Puritan revolt dramatically transformed the British government. The monarchy was suspended for a time, the country declared a commonwealth and Cromwell designated Lord Protector. Any future king would not be trusted with unlimited powers, justified by the Babylonian doctrine of "the divine right of kings." The crown would, from that time on, be thoroughly checked by parliament. These checks even included the State-Church, as the espiscopacy had become a vital part of the king's despotic powers. Tragically, the pendulum swung from tyranny to freedom, only too briefly. Cromwell's death (Sept. 3, 1658) opened the way for Charles II (1630-85) to ascend to the throne in 1660, bringing about a renewed rein of religious persecution.

Under Cromwell, the non-establishment church and freedom of faith flourished. Charles II renewed the bloodthirsty legacy of his father, Charles I, and his grandfather, James I. It quickly became apparent that his despotic agenda included the reestablishment of Romanism as the State-Church. As the Puritan element in parliament declined through attrition, a compromised breed of parliamentarian began to emerge. The checks and balances brought about by Cromwell were perverted into a system of competition between the crown and parliament, to see which could seize more despotic power.

Beginning in 1661, the Bishop of London sought and received from parliament, with the complicity of Charles II, various religious "Acts" forbidding the expression of any religious practice, other than

that approved by the Church of England. One of the most notorious of these was the "Conventicle Act" (1664), which forbade unlicensed religious meetings ("conventicles") of more than five persons. These religious Acts also forbade the writing and publishing of any theological works not sanctioned by the Church of England, or the possession of any such works. In 1668, William Penn (1644-1718) published a religious tract, entitled The Sandy Foundation Shaken. It was published without a license, and Penn was jailed in the Tower of London. On August 14, 1670, William Penn and William Mead were arrested on Grace-Church Street in London, for violation of the Conventicle Act, their indictment alleging that they:

> **...unlawfully and tumultuously did assemble and congregate themselves together, to the disturbance of the peace of the said Lord the King... then and there in the open street, did take upon himself to preach and speak, unto the aforesaid Wm. Mead, and other persons there, in the street aforesaid, being assembled and congregated together, by reason whereof a great concourse and tumult of people in the street aforesaid, then and there a long time did remain and continue, in contempt of the said Lord the King, and of his law; to the great disturbance of his peace, to the great terror and disturbance of many of his liege people and subjects, to the ill example of all others in the like case offenders, and against the peace of the said Lord the King, his crown and dignity.**
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> *The Life of William Penn*, Samuel Janney, p. 60

Penn was jailed for preaching without a license, and Mead was jailed as a coconspirator, and for aiding and abetting in the crime. Six times the jury brought in verdicts of not guilty against Penn and Mead; six times they were ordered by the court to deliberate again and return verdicts of guilty. The jurors, when not in court, were locked in prison. For two days and two nights, the twelve men were crammed into what was called "the stinking hole," and were given "no accommodations," meaning they had no food or chamber pots. When the court ordered them "brought up" the second day, their cloths were saturated and reeking of urine and feces. Again, they brought in verdicts of not guilty. Both the accused and the jurors were fined forty marks each, and ordered confined to prison until such time as they paid. Edward Bushell, a wealthy shipping merchant, refused to pay, as did three other jurors, and Penn and Mead. Although forty marks was a considerable sum, Bushell could have easily paid the fines for everyone. Instead, he determined to suffer imprisonment, rather than pay the unjust fine of a despotic court. Bushell was the first in English common law history to be released from prison by habeas corpus—the "great writ of liberty." Penn and Mead were courageous men, but the real hero was Bushell. In referring to Bushell, Sir William Blackstone wrote, "The jury is the grand bulwark of every Englishman's liberties."

The right of trial by jury, in English common law, had been established by Magna Charta in 1215, so that citizens would not be judged by the privileged few—the handpicked puppets of tyrants. Englishmen could only be convicted of crimes by their own peers. This was known as "trial by the People," a revolutionary concept in jurisprudence, in contradistinction to "trial by the State." But long after Magna Carta, judicial tyranny persisted. Judges unlawfully limited the prerogative of the jury to determining only the facts in the case (had the accused violated the law). It was held that only the judge was capable of determining the law itself, and if that law be unjust, that was no concern of the jurors. This completely abrogated the intent of Magna Charta—no man can be found guilty of violating an unjust law. Judges routinely circumvented the judicial protections guaranteed by Magna Carta. Juries that brought in verdicts that pleased the court were treated to sumptuous feasts; those that displeased the court were treated, as Penn's jury was, to fines, jail and sometimes torture. Because of the courage of Edward Bushell and the rest of the jurors, the trial of Penn and Mead became a landmark case in English jurisprudence. From it the term "jury lawlessness" was coined by the king, and the term "jury nullification" was coined by the jurors.

The right of the jury to nullify bad law, such as the Conventicle Act, would prove to be a formidable barrier to tyranny in America, as well. American jurors regularly brought in not guilty verdicts, even where the accused admitted violating the king's law—where the king's law was unjust, no man could be guilty of committing a crime. The right of jury nullification was early affirmed in our his-

tory by the U.S. Supreme Court, as expressed in the opinion of the first Chief Justice, John Jay. In addressing the jurors, he stated:

> It may not be amiss, here, gentlemen, to remind you of the good old rule, that on questions of fact, it is the province of the jury, on questions of law, it is the province of the court, to decide. But it must be observed that by the same law, which recognizes this reasonable distribution of jurisdiction, you have nevertheless a right to take upon yourselves to judge of both, and to determine the law as well as the fact in controversy.
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> Georgia v. Brailsford, 2 US 483 *at 484 (1794)*

On January 14, 1662, the king granted a commission to parliament to review the Anglican Prayer Book and make amendments and alterations. In so doing, parliament attained powers it previously never had. From this came the "Act of Uniformity." It compelled all ministers to swear an "Oath of Loyalty" — unquestioning acquiescence and obeisance to the Church of England, and to her "Sovereign Head," the "Lord King." They were also required to swear an oath of assent to the Anglican Prayer Book, administering all worship according to Anglican form and custom. Thousands of Presbyterian, Congregational, Baptist and Independent ministers refused and were excommunicated. Many of them came to America.

The earliest churches in America were established by the Church of England. The first such Anglican Church was established shortly after Jamestown was settled in 1607. As in England, the king proclaimed his "sovereign headship" over all such State-Churches. It later became usual for the Crown to establish Anglican Churches all over the American Colonies, and designate them official State-Churches. Initially, these State-sanctioned institutions were appreciated by many, as educated clergy and houses of worship were few and far between. However, as other sects established churches in the Colonies, independent of the Church of England, a religious battle was on to see who would govern the churches in America — the Crown or the Colonists. Worse yet, the British Parliament also got in on the action.

Not content to control men's minds and consciences only in England, the Crown vied for State-religion in the American Colonies, as well. He prescribed public worship as the exclusive realm of his sovereignty and authority (by virtue of the divine right of kings) to sanction religion. Taxes were levied on the Colonists to pay for the support of the Anglican Church — a so-called "tythe" to the Church of England. The tythe was compulsory for one and all, even those who already financially supported churches of other sects, as the only tythe acknowledged was one to the Anglican Church. In certain places, it even became a crime to not baptize your infant children. Baptists suffered especially, as a result.

Freedom of religion was vigorously asserted and bravely defended in America's Colonies, since the days of her early settlers, the Puritans and Pilgrims. The Crown's stewardship over the Colonies was, for the most part, reckless, incompetent, haughty, combative and provocative. British monarchs regularly violated the terms and conditions of their charters with their colonial subjects, and the British Parliament imposed numerous "Acts" upon Colonies over which they had no jurisdiction, enforcing those Acts under martial law rule, at the end of a gun barrel and at the point of a bayonet.

The religious acts only served to cause a mass exodus from Anglican churches. Certain Anglican priests were widely distrusted in America as "Loyalists," particularly those in the North. However, a goodly percentage of the Anglican clergy were sympathetic to the call for independence. Some even became patriots, among them the Rev. William White, who accepted the call as Chaplain of Congress at the most uncertain time of the revolution. His brave example led other Anglican clergy to become patriots, as well.

> Of the hundred Anglican ministers in Virginia, for example, only thirteen showed active loyalty to England and forty-four had a public record of loyalty to the patriots. Of the twenty-three Anglican ministers in South Carolina, only five were loyal to England. In the North the church sought the aid and protection of England in its efforts to extend its influence and effect a general establishment; in the South there were many ministers of the

church who did not wish an American episcopate and fought against it.

Propaganda and the American Revolution, Philip Davidson, p. 88

Regardless of the sympathies expressed for independence by any local Anglican priest, the Colonists were loath to support the Anglican Church. Its church government (polity), like the Roman Church, was a top-down authoritarian rule by Bishops. This made support of the local church problematic for the patriot member, even if the priest was not a Loyalist. The episcopal polity of Anglicanism has no form of local self-government. No local church could, therefore, act independently and express patriotic sentiment. The Church of England had long denied the Colonies any means by which to redress their grievances.

While the Colonies sought in earnest a means of redress, the last thing they wanted was an American Bishop. Appointment of an American Bishop was among one of the most hotly contested issues of the day, and they did everything possible to prevent it. Their fear was that should the crown, or worse yet parliament, appoint such a man, it would lead to the establishment of a tyrannical church hierarchy. The end result was a conundrum — the only means of redress in the Anglican Church was through the Bishop, and the Anglican Church in American had no such potentate, nor would the Colonists permit it. They were left in limbo regarding the most pressing matter of the day — religious freedom.

Perhaps the single greatest contributing factor in the renouncement of State-sanctioned religion in America was the Great Awakening Many theologians and historians have called it "the most important and enduring religious phenomena of eighteenth century America." More appropriately described, it was a "re-awakening" — a "revival," in the true sense of the word, of the Reformed doctrine of salvation only by God's grace and election. This was quite contrary to the papal soteriology of works. Countless thousands were converted to Christ as a result of the ministries of men, such as Jonathan Edwards and George Whitefield, particularly in the time from the 1730's to the 1750's. The Great Awakening was an outpouring of God's common grace upon America, and there has been nothing like it since. Of those who were not converted as a result, many were still profoundly influenced. Such is the case of Benjamin Franklin, who was George Whitefield's printer and who became one of his closest friends. Religious and political ideologies were never viewed, in these early years, as pluralistic and neatly compartmentalized. Any distinction drawn between spiritual and secular was never ideological. Rather, these distinctions were purely jurisdictional, i.e. the realms of ecclesiastical and civil. The Great Awakening served to reinforce that political and social issues must be viewed through religious spectacles.

For many years, the Colonists protested the violation of their God-given liberties, but for the most part, they did not return violence for violence. Up until April 19, 1775 and the Battles of Lexington and Concord, they "turned the other cheek;" that is, in all cases except for where doing so would have been a violation of their own conscience. No greater example of this exists than the suppression of their rights as Christians to worship their Creator in freedom of conscience and conviction. Thomas Jefferson in writing his bookseller in Philadelphia, says:

> I have just been reading the new constitution of Spain. One of its fundamental bases is expressed in these words: 'The Roman Catholic religion, the only true one is, and always shall be, that of the Spanish nation. The government protects it by wise and just laws, and prohibits the exercise of any other whatever'.

To: N.G. Dufief, (April 19, *1814) Annals of America,* vol. 4, p. 349

Jefferson then goes on to mock the policy of enforcing a "code of dogmas which each wishes should domineer over the opinions of all others, and be taken, like the Spanish religion, under the 'protection of wise and just laws'." Jefferson had often praised the teachings and works of Christ, as "The most beautiful, sublime, and benevolent code of morals which has ever been offered to man," and thought Christ to be the greatest man to ever live. He, however, denied the Deity of Christ, and thought himself a Unitarian. Nevertheless, Jefferson was one of our most ardent champions of religious liberty, and like so many others, he had been significantly affected by the societal impact of the Great Awakening. State-sanctioned religion was repugnant to the reform-

ing work of the Great Awakening, which had made the sincerity of a repentant heart the very keystone of religious faith. The legal coercion implicit in state religion, which attempted to force the vast diversity of human understanding of Deity into a single mold, had for centuries, only served to make a mockery of genuine Christian faith. As Jefferson put it in the *Notes on Religion,* "No man has power to let another prescribe his faith. Faith is not faith without believing." Even though Jefferson was not himself a Christian, he had no higher regard for any man than Jesus Christ. More than any human evil, Jefferson disdained hypocrisy. It is for this reason that he so hated men who used force and coercion to extract religious confessions and proclamations from the common people.

I have sworn upon the altar of God eternal hostility against every form of tyranny over the mind of man.

To: Dr. Benjamin Rush, (1800), *The Writings of Thomas Jefferson,* Ford ed., *VII,* 460

Protestantism ran deep in the collective consciousness of Colonial America, even to many of those who did not profess a saving faith in Christ. Suspicion of the Roman Church was not so much because of its unbiblical doctrines, but because of its intolerance and history of persecutions. The Anglican Church was widely viewed as the heir-apparent to that religious intolerance.

"We have no king, but King Jesus!"

By 1775, there were approximately thirty-two hundred churches in the American Colonies, represented by fourteen predominant sects, and categorized as follows:

Ranking	Sect	Churches
1.	Congregational	668
2.	Presbyterian	588
3.	Anglican	495
4.	Baptist	494
5.	Quaker	310
6.	German Reformed	159
7.	Lutheran	150
8.	Dutch Reformed	120
9.	Methodist	65
10.	Roman Catholic	56
11.	Moravian	31
12.	Congregational-Separatist	27
13.	Dunker	24
14.	Mennonite	16

The most consistently outspoken sects on the issue of American independence were the Congregationalists, Presbyterians, Baptists, Dutch Reformed and German Reformed. Their forms of church government were inherently incompatible with autocracy, and most certainly, they would not stand for an earthly king's imposition of himself as "Sovereign Head" of their churches. As had the Scotch Covenanters before them, many a preacher thundered from his pulpit, "No king but King Jesus!" Little wonder, since many of them were direct descendants of the Covenanters. These sects were branded as "Dissenters" and "nonconformists" by the King of England.

In accordance with the religious Acts, ministers in America, just as in England, had to be licensed by the government. Refusal or failure to take the king's license subjected the Dissenting minister to criminal prosecution. Their trials routinely violated the common law, because the judge would often refuse them their right of trial by jury. Such so-called "trials" made a mockery of justice; but they were deemed *necessary* in order to gain convictions against Dissenting preachers, because American jurors would find innocent any minister of the gospel who was arrested for "preaching without a license." They nullified the king's law because it violated the Higher Law—that of King Jesus.

They are all defying Caesar's decrees, saying that there is another king, one called Jesus.

Acts 17:7

Colonial governors and Loyalist Anglican clergy paid rewards and bounties for incriminating testimony and the apprehension of Dissenting ministers. Many an unlicensed preacher was thrown into prison, beaten, scourged, and seized of all their worldly possessions, because they refused to ask permission of the king to preach the gospel. In writing to his friend, William Bradford, Jr., in 1774, James Madison characterized the persecution of religious nonconformists as:

> That diabolical hell-conceived principle of persecution rages among some; and, to their eternal infamy, the clergy can furnish their quota of imps for such purposes. There are at this time in the adjacent county not less than five or six well meaning men in close jail for publishing their religious sentiments, which are in the main quite orthodox.
>
> *James Madison,* Sydney Howard Gay, p. 13

One of the most faithful defenders of the Dissident preachers was Patrick Henry, a Virginian and a member of its legislature, the House of Burgesses, and of its Committee on Religion. The following incident is said to have had an immense impact on the life of Patrick Henry, and there can be little doubt but that the life of Patrick Henry had an immense impact upon America's founding.

> In March of 1775, Patrick Henry was riding through the small town of Culpeper, Virginia. As he rode into the town square, he was completely shocked by what he witnessed. There, in the middle of the town square, was a man tied to a whipping post, his back laid bare, with bones exposed. He had been scourged mercilessly, with whips laced with metal. When they stopped beating him, Patrick Henry could plainly see the bones of his rib cage. He turned to ask someone in the crowd, "What has the man done to deserve such a beating as this?" The reply given him was that the man being scourged was a minister. He was one of twelve ministers, locked in jail, because they refused to take the king's license to preach the gospel. The governor was under orders from King George to compel all preachers to take the license. While being tried, without the benefit of a jury, the minister stated, "I will never submit to taking your license. I am controlled by the Holy Spirit, and authorized by God Almighty, and will not allow you to control me by a license, no matter what you may do to me." Three days later, he was scourged to death. This was the incident that sparked Patrick Henry to write the famous words, which later became the rallying cry of the American Revolution, "What is it that gentlemen wish? What would they have? Is life so dear, or peace so sweet, as to purchase at the price of chains and slavery? Forbid it, Almighty God! I know not what course others may take, but as for me, give me liberty, or give me death!"
>
> *The Citizen's Rule Book*

As a Common-Lawyer, Henry used his legal prowess and oratory skills to successfully argue the case of numerous "nonconformist" ministers. "Preaching without a license" was held to be a crime, but eager to avoid the stigma of being branded as "religious persecutors," magistrates usually charged unlicensed preachers with some other ***crime,*** such as "vagrancy" or "disturbing the peace." Henry won the release of many a preacher from prison, and even posted bail or paid their fines, sometimes anonymously.

> Henry, it was said, rode fifty miles out of his way to volunteer his services to the Baptists jailed in Spotsylvania. He walked into the courtroom on the day of trial and, hearing the charge of disturbing the peace read aloud, asked to see the indictment.
>
> "Did I hear it distinctly, or was it a mistake of my own?" he is supposed to have said. "Did I hear an expression, as of a crime, that these men, whom your worships are about to try for misdemeanor, are charged with,—with—what?,—preaching the Gospel of the Son of God?"
>
> The lawyer paused, exploiting the silence as only he could. He held the paper high in the air and slowly waved it three times around his head. Then, with face and arms raised toward heaven, Henry simply said, "Great God!" and again, "Great God!" and, once more, "Preaching the gospel of the Son of God—Great God!" The prosecution, the story concludes, could make no rejoinder, and the case had to be dropped. The dissenters celebrated Henry as their Robin Hood.
>
> *A Son Of Thunder,* Henry Mayer, p. 160

Religious persecution was commonplace in England, and it became the major impetus for hundreds of thousands to leave England's relative ease and predictability, for the hardships and uncertainties of a primitive life in the American Colonies. But escaping religious persecution was not just a simple matter of leaving England, as all too soon, the vexation spread like a plague across America, as well. Ultimately, religious persecution

became the single greatest factor in the movement for American Independence. Protestant Reformed theology had well-prepared them to resist the depredation of their Christian liberties, even if it meant their very lives. Colonial legislatures asserted the rights of the people, by ratifying numerous declarations and resolutions. Virginia's Declaration of Rights, authored primarily by George Mason (credit for Section 16 goes to Patrick Henry), became a pivotal document, and was drawn from in the drafting of other of the Founding Documents, including the Declaration of Independence and the Bill of Rights.

> That religion, or the duty which we owe to our Creator, and the manner of discharging it, can be directed only by reason and conviction, not by force or violence; and therefore all men are equally entitled to the free exercise of religion, according to the dictates of conscience; and that it is the mutual duty of all to practise Christian forbearance, love, and charity toward each other.
>
> "Virginia Declaration of Rights," § 16 (June 12, 1776), *Annals Of America*, vol. 2, p. 433

The typical early American was a voracious reader, often perusing dozens of books in a year (by contrast, the average American today reads but one book a year, and that one is usually fiction). Their reading material had a profound impact in shaping their worldview. Two books, in particular, were almost ubiquitous in the colonial household—the Bible (the *Geneva Bible* often being preferred over the *Authorized/King James*) and John Foxe's *Book of Martyrs*. As the *Book of Martyrs* recounts, the early church thought Caesar to be antichrist. Subsequently, the Reformers viewed the Roman Church and its Popes to be antichrist.

Religious persecutions against unlicensed preachers only served to reinforce the belief that the King of England was antichrist to America. Aside from the Bible itself, no other book inspired Americans, and imbued them with such tenacious courage and conviction, as did the *Book of Martyrs*. None dare call himself a Protestant who did not possess a copy of it, just as one dare not call himself a Christian who did not possess a Bible. Scripture abounds with examples of what the faithful are to do when confronted with tyrants, but all such examples fall into one of three specific categories:

1. Fleeing, escaping, hiding, etc.
2. Passive or non-combative resistance, verbal protestation, etc.
3. Combative self-defense, violent physical force, war, etc.

The *Book of Martyrs* deals exclusively with the first two of the preceding categories. Although the *Book of Martyrs* was highly esteemed, it provided little consolation to the thousands of spiritual and political leaders, who called for American independence. Many of them had already tried both options one and two, William Penn himself being a noteworthy example (Penn had been a persecuted spiritual leader in England, fled to America, became a political leader in founding Pennsylvania—many citizens of which, subsequently, passively resisted English tyranny). It became clear to many that American independence could not come without resorting to option three—combative self-defense. As the record shows, they had totally exhausted all other peaceable options:

> In every state of these Oppressions We have Petitioned for Redress in the most humble terms: Our repeated Petitions have been answered only by repeated injury... Nor have We been wanting in attentions to our British brethren. We have warned them from time to time of attempts by their legislature to extend an unwarrantable jurisdiction over us. We have reminded them of the circumstances of our emigration and settlement here. We have appealed to their native justice and magnanimity, and we have conjured them by the ties of our common kindred to disavow these usurpations, which, would inevitably interrupt our connections and correspondence. They too have been deaf to the voice of justice and of consanguinity. We must, therefore, acquiesce in the necessity, which denounces our Separation, and hold them, as we hold the rest of mankind, Enemies in War, in Peace Friends.
>
> Declaration Of Independence

They had repeatedly "petitioned, warned, reminded, appealed, and conjured; all to no avail. Given England's "long train of abuses and usurpations," they knew that a formal proclamation of political separation could only result in war. Wars

have, every now and then, been won not necessarily by those with the superior armament and manpower, but by those which possess a fierce conviction. Every man knew that he must be willing to die for his liberty, since war was the only means of obtaining it. They universally held to three basic tenets, which bolstered their convictions regarding American independence:

1. God does not sanction, but He condemns, the despotic and tyrannical civil magistrate.

2. Every Christian must support the righteous ruler and resist the tyrant.

3. When the Christian has exhausted every other peaceable means at his disposal, God will honor the faithful Christian for overthrowing the wicked ruler.

There were two books which dramatically influenced the worldviews of those Americans who sought independence. These were, in order of their influence, *Vindiciae Contra Tyrranos* and *Lex, Rex.*

> Important in this context of legality of revolution was the influence of *Vindiciae Contra Tyrranos* (1579), held by John Adams to be one of the most influential books in America on the eve of the Revolution. *Vindiciae Contra Tyrranos* held, among other things, to these doctrines: First, Any ruler who commands anything contrary to the law of God thereby forfeits his realm. Second, Rebellion is refusal to obey God, for we ought to obey God rather than man. To obey the ruler when he commands what is against God's law is thus truly rebellion. Third, since God's law is the fundamental law and the only true source of law, and neither king nor subject is exempt from it, war is sometimes required in order to defend God's law against the ruler. A fourth tenet also characterized this position: legal rebellion required the leadership of lesser magistrates to oppose, *in the name of the law,* the royal dissolution or contempt of law. All these doctrines were basic to the colonial cause.
>
> *This Independent* **Republic,** R.J. Rushdoony, pp. 24-5

No publication was as significant in lending the prerequisite theological support to the cause of American independency, as did *Vindiciae Contra Tyrranos*—a "vindication against tyrants." *Vindiciae* forms the legal and theological foundation upon which Christians are biblically permitted to rise up against wicked and despotic rulers. Furthermore, *Vindiciae* theologically demonstrates that, if the righteous do not challenge and oppose tyrants, their entire nation will be judged by God. "Resistance to tyrants is obedience to God!" *Vindiciae* asks and answers the following questions:

1. Are subjects bound to obey princes if their orders contradict the Law of God?

2. Is it permissible to resist a prince who violates God's Law and desolates His church? Who may resist? In what manner, and to what extent?

3. May a prince who oppresses or devastates a commonwealth be resisted? To what extent? By whom? In what fashion? By what principle of Law?

4. Are neighboring princes permitted or obliged to aid the subjects of another prince who are persecuted for the exercise of true religion, or are oppressed by manifest tyranny?

Not only had *Vindiciae* been extremely influential in France (written under the *nom de plume,* "Junius Brutus"), but after having been translated into English, it also gained considerable popularity throughout all the British Empire. *Vindiciae* is pure Protestant theology, and is thoroughly Calvinistic. Little wonder that historical revisionists never make mention of it.

A close second in influence to *Vindiciae* was *Lex, Rex*: "the Law and the Prince." Rev. Samuel Rutherford (one of the ministers responsible for drafting the Westminster Confession of Faith) authored this classic work, published in 1644 as a refutation of Bishop John Maxwell's, *Sacro-Sancta Regum Majestas:* "the sacred and royal prerogative of kings," or as it was more commonly known, "the divine right of kings." Maxwell's work came to be called, "The King Is Law," and Rutherford's was often called "The Law Is King." Maxwell, a Jesuit, held that the divine right of kings granted the prince (and by delegation, all civil rulers) a divine and *carte blanche* authority to rule, and that those whom they rule have no right to ever challenge them. Should a ruler terrorize his people, it was

presumed that he did so at God's leading, and that the people were being judged of God. In other words, the prince could do no wrong. All the people could allegedly do, should the prince become a murderous cutthroat, was to passively and dutifully pray for themselves and for their prince. Opposing the prince, or any magistrate, was tantamount to opposing God, Himself.

The divine right of kings is an ancient pagan doctrine, originating in Babylon. The Roman Church later adopted the doctrine (as they had many other pagan doctrines), even using Scripture, especially Romans 13, to attempt to justify it. The Protestant Reformation broke the chains of this pagan, man-worshipping heresy. No book ever more thoroughly or brilliantly destroyed the Babylonish doctrine of the divine right of kings, as did *Lex, Rex*. Similar to *Vindiciae* in its rebuttal structure, *Lex, Rex* asks, and answers, some forty-four questions. It was heavily relied upon by America's Founding Fathers as a legal and theological weapon with which to assail tyranny. *Lex, Rex* was banned by Charles II as "treasonous," and the Rev. Rutherford was summoned to answer charges of "high treason." A proclamation was issued, "that every person in possession of a copy, who did not deliver it up to the king's solicitor, should be treated as an enemy to the government." This only served to make it that much more valued in America.

> Tyranny, being a work of Satan, is not from God, because sin, either habitual or actual, is not from God: the power that is, must be from God; the magistrate, as magistrate, is good in nature of office, and the intrinsic end of his office, (Rom. xiii. 4) for he is the minister of God for thy good; and, therefore, a power ethical, politic, or moral, to oppress, is not from God, and is not a power, but a licentious deviation of a power; and is no more from God, but from sinful nature.
>
> *Lex, Rex,* Samuel Rutherford, p. 34

So precious and esteemed was the cause of Christian liberty that many would rather die than compromise. Slogans such as, "Live free or die" were the order of the day. These were not merely patriot mottos, they were religious proclamations. The taking of a license to preach the gospel, or to establish and operate a church, was viewed with trepidation throughout Colonial America. How readily they recognized the great problems it caused, both at the common law, and theologically; the greatest problem of all being that it violated their own consciences to ask permission of a mortal man to do that which King Jesus had already commanded. Furthermore, it was not hard to perceive that the object of the king was absolute control and domination of all religious practice — to encourage preaching and writing favorable toward the totalitarian rule of the monarchy and the martial law rule of parliament, and to suppress all religious expression that held the king accountable to the higher standard of God's Laws.

> He that ruleth over men must be just, ruling in the fear of God.
>
> II Samuel 23:3

America's Colonists steadfastly resisted the usurpation of their religious liberties by a king that was neither "just," nor was he, in any sense, "ruling in the fear God." Few today recognize the significant leadership role exercised by the Dissenting preachers of that day in directing public consciousness to the conclusion that the only recourse left them was independence. Unlicensed preachers were, to quote Samuel Adams, "The moral plumb line of society." Of King George III they loudly proclaimed, *Thou art weighed in the balances, and art found wanting'* In spite of the "long train of abuses and usurpations" by the crown against the Colonies, the greater number of Americans had long maintained an elusive hope of reconciliation with England. However, the preachers knew that the only hope of true reconciliation had to come by the king's repentance. This was quite improbable as even a cursory examination of his reign showed him to be a vainglorious tyrant, and that with each passing year he had become only the more resolute in his tyranny.

No British king had ever repented, unless he was *forced* to see the error of his way, as had King John been compelled by the barons and churchmen to *repent*, when he signed Magna Charta at Runnymede, in 1215. In their every word and deed the British monarchs had, for centuries, declared themselves to be "sovereign head" over everything in their realm, including not only the church, but even the very minds and consciences of the people. King George was every bit the megalomaniac of

his predecessors. To the Dissident preachers, a declaration by any mortal man that he was "Lord Sovereign Head" was a usurpation of Christ's Sovereignty. This was nothing short of blasphemy! With their compelling logic, the reasonableness and forcefulness of their arguments, and the inspirational eloquence of their writings and public orations, the Dissident preachers dispelled the ludicrous notion of reconciliation.

> During the pre-revolutionary era the pulpit was the most important single force in the colonies for the shaping and controlling of public opinion. The minister was usually the best-educated person in the community, and his words were regarded as having considerable authority behind them, even when they dealt with political philosophy. When fired with **zeal** to preach independence and resistance to royal authority, he could exercise a tremendous influence over his congregation.
>
> *History of Religion In the United States,* Clifford E. Olmstead, p. 194

No social institution of the day was of greater significance than the church. It was the focus and very foundation of the local community. Her pastor was invariably the most prominent and respected of men in the community. His education equipped him to function in other roles, such as the school master, which many did. The church building was the focal point of many a community's social, educational, political and civil activities, generally serving multiple purposes, above and beyond being a house of worship, including school house, library, town hall and court house. The busiest and most frequented of community buildings was generally the church. Being of Puritan stewardship ethic, they never would have erected a church building, only to use it once or twice a week, as is so typical of churches today.

> The church was a fundamental method of education, for the sermon was the chief means of popular education. Sermons (particularly in the churches which required a more learned clergy) were much longer and had much more content than do typically sermons today. Ministers were among the most respected people in society, and their ministries often included public lectures or sermons. Ministers often tutored students or established denominational or **non-denominational** Christian schools.. . Ministers were highly educated men; many had two degrees; were soundly educated in Latin, Greek, and (often) Hebrew; and were liberally educated in history, the classics, literature, and science.
>
> *The Influence of Historic Christianity on Early America,* Archie Jones, pp. 33, 36

Many a church served as militia headquarters, armory and hospital, particularly after the Declaration of Independence (and for some communities, even prior). Most militia commanders were pastors or elders, as were the larger number of commissioned officers that fought in the War for Independence, and served under their commander, General George Washington. So crucial was the institution of the church to the spirit of independence, that King George made it a primary strategic military target, as important as any fort. British commanders were under the king's directive to specifically seek out and kill pastors and chaplains, and to burn their houses and libraries. Many a church building was razed by fire or seized by the British. Those that were seized were intentionally desecrated, commonly used for boarding horses and as riding stables. Numerous British military excursions took them many miles away from the front lines, for no other purpose than to burn a church building. King George sought to break America's "rebellious spirit" by destroying her most ardent champion of liberty — unlicensed churches, or what were commonly called "free churches." In so doing the tyrant only served to make them all the more resolute.

Few Christians today have any appreciation for what it was that shaped the worldview of our forefathers, and why they "set their face like a flint" against tyrants. The basis of their worldview was Calvinism. The influence that Calvinism had on the formation of an independent Christian America is so dramatic, and its significance so critical, that it is not an overstatement to say that John Calvin is *the* founder of America. In his *Institutes of the Christian Religion,* Calvin obliterates some 1200 years of papal corruption and tyranny, with a brashness of writing style wholly uncharacteristic of an age in which nothing but the greatest honor and deference had been shown toward the "holy see." Calvin manifested a scholarly aptitude and felicity that few have ever attained. Calvin is called

the "father of presbyterianism," but the reality is that he simply expounded upon scriptural truths that had long been obfuscated by popery.

Romanism had erected a top-down church government—episcopal (from Greek: episkopos, meaning "bishop" or "overseer"), whereas, scriptural emphasis is from bottom-up — presbyterian (from the Greek: *presbyteros*, "elder"). According to Calvin's exegesis, the elder is the elected representative of the people, and he rules by the consent of the people. The local minister, likewise, is chosen by the people, and may be terminated by them, as well, for heresy or unrepentant immorality. This is the antithesis of episcopal government in which the people have no say whatsoever. Calvin despised top-down government, with all of its inherent abuses, and complete lack of accountability to local church leaders:

> **But let some one of those who have not lost all shame, answer me; What kind of bishops are now generally chosen? To examine into their learning... they choose some lawyer, who understands pleading in a court, better than preaching in a Church. It is evident, that for a hundred years, scarcely one in a hundred that has been chosen, had any knowledge of the Holy Scripture... If we inquire into their morals, we shall find that there have been few or none who would not have been judged unworthy by the ancient canons. He who has not been a drunkard, has been a fornicator... For the canons exclude a man from the episcopal office for smaller vices than these. But the greatest absurdity of all is, that even boys, scarcely ten years of age, have by the permission of the pope been made bishops. And to such lengths of impudence and stupidity have they proceeded, as not to be afraid of that extreme and monstrous enormity, which is altogether repugnant to the common sense of nature.**
>
> "The Ancient Form of Government Entirely Subverted by Papal Tyranny," *Institutes of the Christian Religion*, John Calvin, Bk. IV, Ch. V (1559)

The locally-controlled representative polity, as expounded and lauded by Calvin, was a system nothing short of revolutionary. It was in stark contrast to the episcopal form found in the Church of England, and the popery of the Romish Church. Millions of Christians abandoned the Roman Church, in the wake of the Reformation. But the reforming work was far from complete—*ecclesia reformata semper reformatum*. Many would also be forced to leave the Anglican Church, a church which claimed to be Reformed. Just like the popery that Protestants so detested, the Anglican Church had become the Church of the Establishment. They abhorred the priestly caste system, all the more, as they came to cherish Martin Luther's doctrine of "the priesthood of all believers."

Protestantism had brought about a free discussion of all religious matters, not to mention much spirited debate of doctrinal questions. This "right of private judgement" had simply not been possible under the totalitarian systems of Church-State and State-Church, which had enforced church doctrines upon the mind of man for centuries. To question the Church Establishment was to invite persecution. Protestants completely reformed that system of church government, creating a bottom-up structure. Protestants took such great pride in their polity that they often named their church in honor of it—independent, congregational, presbyterian, etc. Such polities are not themselves perfect; but they are at least incapable of producing the tyrannies popery fostered for some 1200 years.

Their efforts of reform did not stop with the church, but they worked diligently to reform their civil governments, as well. Calvin's influence is felt around the world to this very day. America's founding has often been said of historians to be, "The greatest event of this millennium." This author must strongly challenge such an assertion. Were it not for the Reformation, the founding of an independent Christian America would have been an impossibility. The greater event is, therefore, the Reformation. Protestants did not have a pluralistic worldview, as do so many Christians today. They recognized that God is Sovereign over the realms of both church and state, and that His Laws are to govern both. Those structures of polity which had worked so well for their church government, would also be applied to their civil government. Bottom-up representative government was the fertile soil in which the seeds of Christian liberty were planted and nurtured.

The Reformed understanding of Romans 13 is that the civil magistrate is ordained of God to be

His minister. The word "minister," or "diakonos" in the Greek, as used to describe the ruler ("higher powers"), is where we get our word "deacon." The deacon does not rule within church government as a master; his purpose is to be a servant. The Founding Fathers well understood this principle, and that is why, to this very day, civil government officials in America have never been called "rulers," but "public *servants."* Even more noteworthy, it used to be commonplace to refer to rulers in America as "ministers."

> The right of private judgement which they reserved for themselves in spiritual matters and the right to elect and dismiss religious leaders had been carried over into politics...
>
> *Op. Cit.,* Olmstead, p. 194

"Government of the people, by the people, and for the people" originated not with Abraham Lincoln's Gettysburg Address. Lincoln plagiarized John Wycliffe (1330-84). The preface of Wycliffe's English Bible, published in 1388 stated, "Scripture must become the common property of all; a government of the people, by the people, and for the people." Government by the consent of the governed is pure Reformed church doctrine, and we see it evidenced within what is the very linchpin of our country's Founding Documents:

> We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty, and the pursuit of Happiness. That to secure these rights, Governments are instituted among men, *deriving their just powers from the consent of the governed...*
>
> The Unanimous Declaration of the thirteen united States of America (July 4, 1776, emphasis author's)

Protestant Christianity flourished in the years of America's founding, and was more responsible for the spirit of stubborn unwillingness to compromise with tyrants, than any other single factor. Although non-Christian champions of independence were not rare, particularly of the Whig and Libertarian sort, yet even they quite frequently quoted Scripture and spoke of the necessity of governing a society according to the Ten Commandments and the Laws of Christ.

In 1770, Edmund Burke, a member of the British Parliament, wrote a pamphlet entitled, *Thoughts On the Cause of the Present Discontents.* It became popular not only in England, but was especially prized in America. Aside from his many grievances against autocratic British government, he also listed numerous reasons for why it was impossible to subjugate the American Colonists under Parliament's martial law rule. It was his opinion that, even with overwhelming military force, England could never govern America. Americans would simply not submit to despotic rule, because of their implacable and indomitable spirit, and their uncompromising stand to never allow anyone to rob them of their God-given liberties:

> The use of force alone is but temporary. It may subdue for a moment; but it does not remove the necessity of subduing again: and a nation is not **governed,** which is perpetually to be conquered.
>
> *Op. Cit.,* Stanlis, p. 101

History has repeatedly shown that the people's love of freedom will inevitably overcome the tyrant's lust for power. It is evident that Burke perceived the unlawfulness of Parliament's "Colonial Acts," as Parliament had no lawful jurisdiction over the American Colonies. On March 22, 1775, Burke delivered a speech to the Parliament, entitled, *On Conciliation with America.* It should be remembered that this was less than one month prior to the British attacks on Lexington and Concord, "The shot heard around the world." Burke states:

> "Religion, always a principle of energy, in this new people is no way worn out or impaired; and their mode of professing it is also one main cause of this free spirit. The people are Protestants; and of that kind which is the most adverse to all implicit submission of mind and opinion. This is a persuasion not only favorable to liberty, but built upon it. I do not think, Sir, that the reason of this averseness in the dissenting churches from all that looks like absolute government is so much to be sought in their religious tenets as in their history.
>
> "All Protestantism, even the most cold and passive, is a sort of dissent. But the religion most prevalent in our northern colonies is a refinement on the principle of resistance; it is

> the dissidence of dissent, and the **protestant**-ism of the Protestant religion."
>
> *Ibid.*, pp. 159,160

King George vilified the Colonists and branded them "nonconformists." Little did he realize that they would carry the smirch as a badge of honor. Just as they gloried in the label "Protestant," to be branded a "nonconformist" by the King of England, was to be publicly honored for obedience to Christ, or as they would proclaim, Resistance to tyrants is obedience to God!"

> And be ***not conformed*** to this world: but be ye ***transformed*** by the renewing of your mind, that ye may prove what is that good, and acceptable, and perfect, will of God.
>
> Romans 12:2 (emphasis author's)

Protestant preachers were given regular opportunities to openly and notoriously wage a religious war of public opinion against King George and the British Parliament. Aside from their Sunday church services, they were called upon to preach for special occasions. These were generally of two types: celebrations and anniversaries, such as thanksgiving days, days of prayer and fasting, and days of humiliation. Such events were common, and were generally initiated by the legislative assemblies; but they became especially routine during the War for Independence. Special anniversaries, such as the massacres at Lexington and Concord, were the occasion of memorable preaching. The Rev. Jonas Clark pastored the First Parish Congregational Church in Lexington, Massachusetts, for some fifty years. As was typical of pastors in many communities, Clark was also the militia commander. On the day of the British assault, as he witnessed the bodies of his parishioners — the militia, falling in the bloody carnage in front of the church, he uttered the words, "From this day will be dated the liberty of the world." On April 19, 1776, Clark preached the first anniversary sermon of that battle. In it, he recalled:

> "At length on the night of the eighteenth of April, 1775, the alarm is given of the hostile designs of the troops. The militia of this town are called together to consult and prepare for whatever might be necessary or in their power, for their own and the common safety, though without the least design of commencing hostilities upon these avowed enemies and oppressors of their country. In the meantime, under cover of **darkness,** a brigade of these instruments of violence and tyranny make their approach, and with a quick and silent march, on the morning of the nineteenth, they enter this town. And this is the place where the fatal scene begins! They approach with the morning light and more like murderers and cut-throats than the troops of a Christian king, without provocation, without warning, when no war was proclaimed, they draw the sword of violence upon the inhabitants of this town and with a cruelty and barbarity which would have made the most hardened savage blush, they shed innocent blood! But, O my God, how shall I speak or how describe the distress, the horror of that awful morn, that **gloomy day!** Yonder field can witness the innocent blood of our brethren slain! And from thence does their blood cry unto God for vengeance from the ground."
>
> "The Fate of Bloodthirsty Oppressors and God's Tender Care of His Distressed People," Rev. Jonas Clark. *Render Unto Caesar,* p. 21

As the tyranny against the American Colonies increased, so too increased the passion of America's patriot preachers in condemning it. American independence would likely never have been called for, had it not been for her preachers leading the public opinion in the matter. Protestant preachers were regularly summoned to preach to the militias, in what were called "artillery sermons." One of the greatest of all forms of religious warfare taken up by the Protestant preachers was waged on the very front lines of the battle to influence public opinion — the colonial legislatures. Most of the legislative bodies summoned a preacher weekly for a sermon. The most important event for which a preacher was summoned to address a legislature was known as the "election sermon," which was preached to the legislature immediately after the election and swearing in of new legislators. This became the custom of all colonial legislatures, and because most of them had elections yearly, the election sermon was an annual event.

> Some of these election sermons discussed the government of the ancient Hebrews and its excellencies; many were theoretical, concerned with the origin and the end of government; some dealt more particularly with their

> own charters and the dearly-won rights of Englishmen; some, with great freedom of speech, gave practical advice to the Assembly about well-known evils and desirable laws; the majority discussed in greater or less detail the qualities and responsibilities of magistrates. Year after year these same themes were discussed... for a hundred years before the Revolution and year by year throughout the long conflict, these sermons dealt with matters of government. They were heard by large audiences of clergy and laymen; they had the prestige of well-known names and of the colonial assembly attached to them; they were sent to friends in other colonies and in England and were distributed regularly to the country towns where they became, as Winsor styles them, "text-books of politics."
>
> *The New England Clergy and the Revolution,* Alice M. Baldwin, pp 6, 7

One of the most recurrent passages cited in election sermons was Romans 13 (needless to say, since these were men who did not kowtow to tyrants, it was expounded upon in a considerably different fashion than do most clergy preach Romans 13 today). Given the steady stream of monarchical and parliamentary lawlessness, election sermons were never wanting for interesting material. They were also, from time to time, quite humorous and sarcastic, if not cutting. John Adams regarded the patriot clergy as indispensable to the cause of independence. Of them he said:

> When the clergy engage in political warfare, religion becomes a most powerful engine, either to support or overthrow the state. What effect must it have had upon the audience, to hear the same sentiments and principles, which they had before read in a newspaper, delivered on Sundays from the sacred desk, from lips, which they had been taught from their cradles, to believe could utter nothing but eternal truths!
>
> *Propaganda and the American Revolution,* Philip Davidson, P. 92

Election sermons were not only preached to the legislators, and often governors as well, but they were then published by men such as Benjamin Franklin, and distributed by the countless thousands as tracts. Not only did each legislator receive a copy, but so did the members of each militia. These served to bolster their oft-beleaguered spirits in the midst of the toils of warfare. Such tracts were feared and despised by the British commanders, and made the patriot clergy even that much more a target of their hostilities.

It would be difficult for this author to overemphasize the impact the clergy had on society in those trying years, and certainly I can attest, after much study, that they have been devalued by historical revisionists. Historical commentators regularly laud Thomas Paine, and make much ado over libertine political pamphleteers of his ilk. But Paine was a Johnnie-come-lately, emigrating to America in December, 1774. The First Continental Congress had already met at Carpenter's Hall in Philadelphia, in September of that year. The move toward independency was already well underway, and Paine's influence was historically insignificant to the Revolution. However, it suits the pernicious purposes of many historical commentators to venerate the likes of Paine, and disregard the indispensable contribution of the patriot preachers.

> To the Pulpit, the PURITAN PULPIT, we owe the moral force which won our Independence.
>
> *The Pulpit of the American Revolution,* John Wingate Thornton, p. XXXVIII (1860)

THE BLACK REGIMENT"

Many Americans are at least somewhat familiar with the Boston Tea Party. The British Parliament ratified the Townshend Acts, beginning in 1767. As part of these Acts, the Revenue Act was ratified, taxing imports of all glass, lead, paints, paper, and tea. It was from the Revenue Act that came the phrase, "No taxation without representation." Mass boycotts of all taxed British products forced parliament to repeal most of the Act, however, the duty on tea was retained to demonstrate that parliament had the power to tax the Colonies. The tea tax was so minuscule as to make it difficult for the consumer to even be able to calculate the added cost of the tea he purchased. Parliament anticipated the uppity Americans wouldn't quibble over such a petty sum. They were wrong, for to them the issue was not the sum, but the principle. If par-

liament had the power to tax even a minuscule sum, then they had the power to tax a great sum.

Bostonians posted watch and prevented the unloading of some *342* chests of tea from three British ships, that arrived there in November *1773.* A standoff ensued, and the ships attempted to return to England. However, the royal governor of Massachusetts, Thomas Hutchinson, would not let the ships return until the tea duty was paid. On the evening of December 16, Samuel Adams led a group of Bostonians, disguised as Indians, boarding the vessels and dumping the tea into Boston Harbor. Far more than taxation was at issue, here. Also long-contested was the king's practice of mercantilism. The three British ships were owned by a joint-stock venture, the East India Company, chartered by the crown, and given an exclusive monopoly over every item shipped to America. Such monopolistic practices were made possible by the crown's issuance of corporate charters. These *plunderbunds* were so wealthy and politically influential that they often had their own armies and navies.

The Boston Tea Party is a demonstration of the tremendous influences and customs that come of old hostilities. So resented were corporations that, even a hundred years after our independence, Americans were loath to form corporations themselves. Even more amusing is the fact that Americans virtually stopped drinking tea altogether and started drinking coffee. To this very day, Americans drink very little tea, and are among the biggest coffee drinkers in the world. The British are still among the biggest tea drinkers in the world.

Much of the significance of the Boston Tea Party has been lost to historical revisionists, and few today are familiar with the atrocities of its aftermath. The British Parliament retaliated in March, *1774* with four specific draconian Acts, among which were the suspension of Boston's legislature, the forcible quartering of British troops in Boston homes, and the exemption of British troops from criminal prosecutions. Being granted prosecutorial immunity, the British troops ruthlessly burned and plundered, ravished the women, and murdered any who resisted.

On June 1, the Boston Port Act went into effect, and British ships blockaded the port. Boston had been a rich commercial center of trade, but virtually overnight, it was reduced to poverty. Bostonians paid an incalculable price, but worse than the monetary loss was the loss incurred by severe food shortages. Starvation was soon rampant. In another Act, passed at the same time, Parliament established the province of Quebec, and designated the Roman Catholic Church by law as the State religion. This reinforced Americans' suspicions of British indifference toward the Reformed faith, igniting speculation that Parliament would do the same in America. Dissenting preachers were outraged. They referred to the punitive measures against Boston as the "Intolerable Acts," and demanded immediate action. This resulted in the First Continental Congress being convened in September, *1774.*

Colonial preachers espoused resistance and civil disobedience to the unjust rules of despotic kings and the lawless acts of a foreign parliament. These were not anarchists, for they also taught the necessity of obeying legitimate government. Their own colonial legislatures, which had been constituted from the duly elected representatives of the people, instilled a reverence and honor of good government, as well as a contempt for tyrants. More than any other element of society, King George feared the preachers. He called them the "Black Regiment," because of the black clerical robes they wore when preaching.

Were it not for the Black Regiment, it is most unlikely that there would have ever been a Declaration of Independence. Being of Puritan persuasion, the Black Regiment was hostile to the notion of "the divine right of kings." Frequent was the cry from the pulpit, "Restore the crown rights of King Jesus!" Tories and Loyalists regularly complained to the king that "the pulpits in America are trumpets of sedition!" It was the State-Church which drove unlicensed preachers from England in the first place, and they weren't about to permit King George to be sovereign over America's churches, simply because he declared it so.

George's fears of the Black Regiment were well founded. In all of recorded history, there has never been a more capable and persuasive group of military recruiters. Many a preacher single-handedly raised multiple companies of men, and in most cases, those men then insisted he be their commander. Their power of persuasion was simply

irresistible; their love for liberty, and of their men, equally irresistible. The impassioned preacher could enlist more men than George Washington himself. Those who could not go to war often wrote stirring pamphlets to be circulated amongst the troops, so as to keep morale high.

Of all the inspirational stories of preachers that led their congregations into battle, perhaps none is quite as stirring as that of the Rev. John Peter Gabriel Muhlenberg. A Lutheran pastor in Woodstock, Virginia, he had been profoundly affected by the British attacks on Lexington and Concord, and only the more agitated by the escalating hostilities in Charlestown (now part of Boston) at Breed's and Bunker Hill. Appreciating the esteem with which the community beheld the local pastor, Gen. Washington often turned to them for assistance. He implored Muhlenberg to raise a regiment. By the next Sunday, after having heard the news of Charlestown, he had already determined what he must do. There was a solemn heaviness in the air. Many church congregations, Muhlenberg's included, had already sent supplies to relieve the horrendous suffering of their brethren in Boston. But for the Rev. Muhlenberg, there was still more to be done. His sermon that terrible morning was from the following passage:

> To every thing there is a season, and a time to every purpose under the heaven: A time to be born, and a time to die; a time to plant, and a time to pluck up that which is planted; A time to kill, and a time to heal; a time to break down, and a time to build up; A time to weep, and a time to laugh; a time to mourn, and a time to dance; A time to cast away stones, and a time to gather stones together; a time to embrace, and a time to refrain from embracing; A time to get, and a time to lose; a time to keep, and a time to cast away; A time to rend, and a time to sew; a time to keep silence, and a time to speak; A time to love, and a time to hate; a time of war, and a time of peace.
>
> Ecclesiastes 3:1-8

Said he, in conclusion, "The Bible tells us 'there is a time for all things,' and there is a time to preach, and a time to pray, but the time for me to preach has passed away;" then, raising his voice, till it rung like the blast of a trumpet through the church, he exclaimed, "and there is a time to fight, and that time has now come."

The Chaplains and Clergy of the Revolution, (1864)
J.T. Headley, p. 36

Again he exclaimed, "Now is the time to fight! Call for recruits! Sound the drums!" At the back of the sanctuary, a militia drummer boy rolled a militant beat on his drum, while at the front of the sanctuary, with great exuberance and animation, Muhlenberg tore off his black vestments to reveal the uniform of a Virginia Colonel. Donning his three-cornered Colonel's hat, he pulled his musket from behind the pulpit, raised it high in the air, and quoted from Nehemiah 4:14, "Be not ye afraid of them: remember the LORD, which is great and terrible, and fight for your brethren, your sons, and your daughters, your wives, and your houses!" The church bell pealed as every able-bodied man in town joined the cause, and as they marched toward Charleston, Muhlenberg enlisted hundreds more! His exemplary courage in battle quickly earned him promotions, and soon he was the Rev. Major General Muhlenberg.

This is not the only such story of ministerial valor and heroism; there are many more. Such incidents were all-too frequently recounted for King George, and in such a manner, but that he couldn't fail to see the resemblance of his predicament, with that of King Belshazzar. The *handwriting was on the wall* for King George — MENE, MENE, TEKEL, UPHARSIN — your *days are numbered.* Patriot preachers struck terror in the hearts of the British, in the same way the Israelites had struck terror in the hearts of the Canaanites. America desperately needed that kind of psychological (rather, spiritual) advantage. Tiny America was overwhelmingly outmanned and out-gunned by what was then the most powerful military force on earth.

The patriot preachers relied heavily upon Scripture, specifically the Geneva Bible, to influence public opinion, and to boost the morale of the troops. The Geneva Bible was transported to America in the Mayflower, as *precious cargo,* by the Pilgrims (the original "Founding Fathers"). It was the Bible relied upon by the Continental Congress while deliberating over the Founding Documents. King James did not commission the Authorized Version in 1611 because he loved God's Word;

much to the contrary. He did so only because he so hated the study notes (glosses) of the Geneva Bible, particularly those of the 1599 edition. It is said that he banned the Geneva Bible, with the public announcement of the AV. The Geneva Bible says of Romans 13:3:

> For rulers are not a terror to **good** works, but to the evil.
>
> > The third argument, taken from the reason for which they [rulers] were made, which is that they are to be most profitable: because God by this means preserves the good and bridles the wicked: by which words the magistrates themselves are put in mind of that duty which they owe to their subjects.

They well understood that not only was Romans 13 an admonishment for every man to obey legitimate rulers, but moreover, that rulers are accountable before God for ruling according to God's Laws. The ruler's sole function is to preserve and uphold societal righteousness and to punish evil. This is a duty he owes to those he rules. Once the ruler becomes a terror to good and encourages evil in society, he abdicates his rule and the people are no longer subject to him. As the Puritans would say, "By his own tyranny, the king unthrones himself." Of verse 5, the Geneva Bible says:

> Wherefore ye must needs be subject, not **only** for wrath, but also for conscience sake.
>
> > So far as we lawfully may: for if unlawful things are commanded to us, we must answer as Peter teaches us, 'It is better to obey God than men'.

Another important historical document relied upon by the preachers is the Westminster Confession of Faith. It was drawn up by a decidedly Reformed clergy at Westminster Abbey in London, and adopted by the Parliament in 1647. This occurred in the midst of the Puritan Revolution, championed by their leader in Parliament, Oliver Cromwell. The societal impact of the crown's religious persecutions are evidenced in various portions of the Westminster Confessions. It would later become yet another vital document in the American Colonies, to stand alongside the Scriptures, Magna Charta, Vindiciae Contra Tyrranos and Lex, Rex—a standard by which to judge tyrants.

> God, the supreme LORD and King of all the world, hath ordained civil magistrates, to be, under Him, over the people, for His own glory, and the public good; and, to this end, hath armed them with the power of the sword, for the defence and encouragement of them that are good, **and** for the punishment of evil doers.
>
> *Of the Civil Magistrate,* Westminster Confession of Faith, Chapter 23, Article 1 (1647)

Of course, it cannot go without saying that Protestants and people of the Reformed faith have always been avid students of the Bible. Popery had, for centuries, maintained an absolute monopoly on the Scriptures. The people were instructed to obey it, but never allowed to study it for themselves. Only the bishop or priest was permitted to possess it. The Reformation forever changed that, quite literally unchaining the Bible from the pulpit.

> **Though** the Bible had been richly valued for generations, it was not until the seventeenth century that it was widely read and studied. The message of Protestantism was that men **could** find in the Scripture the means to salvation, the keys to good and evil, the rules by which to live, and the standards against which to measure the conduct of prince and pastor.
>
> *American Education; The Colonial Experience, 1607-1683,* Lawrence A. Cremin, p. 40

No segment of society deserves more credit for America's founding and independence than do its "nonconformist" unlicensed preachers. They confronted the tyrant to his face and protested, "No king, but King Jesus!" Unlicensed preachers were America's true Founding Fathers. Most every preacher in our own day expresses deep gratitude for the sacrifices of those brave patriotic Christians who secured our freedoms. Yet, as we shall see, many a modern preacher has, in practice, abandoned the American heritage of freedom of religion, that they *claim* to cherish so dearly.

CHAPTER 3 DEAR MR. CAESAR, I'D LIKE TO BE A CHRISTIAN...

CAN I HAVE A LICENSE, PLEASE?

> **The pretext of religion, and the pretences of sanctity and humanity, have been employed throughout the world, as the most direct means of gaining influence and power. Hence the numberless martyrdoms and massacres which have drenched the whole earth with blood, from the first moment that civil and religious institutions were blended together.**
>
> *Blackstone's Commentaries*, St. George Tucker, ed., *vol.* 1, pp. 296-7

The blending of civil and sacred institutions is, by no means, something unique to modern history. The compulsion of the State to control sacred expression is ancient, specifically because sacred institutions have always exerted tremendous cultural influences. Such influence can be used, and often has been used, to hold political despots accountable for their conduct; but by their very nature, tyrants will always resist accountability. So the first thing they will seek is more power by seizing control of the cultural institutions which would hold them accountable.

In Cicero's usage, the Roman concept of State (*res publica*) emphasized the legal structure of association between persons. The Roman civil law system became more thoroughly developed and comprehensive than any that had gone before. No association, whether it be familial, spiritual, political, or mercantile, was permitted without prior authorization of the State. Not only was the State the highest legal authority, it was also the highest moral authority. Furthermore, the State was divine—it was the supreme deity, and the Emperor, its highest moral agent, was worshipped, as such.

> In the ancient tyrannies of the Mesopotamian world, kings were said to be divine. The Egyptians believed that their Pharaoh was a divine being, the link between heaven and earth, the sustainer of Egypt's prosperity. This belief led directly to the idea of a divine State, a political order which could not be challenged by "mere men." The State, since it was the highest link between man and God, was therefore all-powerful, in the theologies of the ancient world.
>
> *Unconditional Surrender*, Gary North, p. 14

Rome organized its society by appropriating not only from the Greeks, but also the ancient civilizations of Egypt, Mesopotamia and Babylon. In all of these, the State was supreme sovereign. There was no such thing as Church and State; the State *was* the Church. Spiritual beliefs were among many of the threads woven into the overall fabric of society. Though the Romans were quite often brutal toward their enemies, the Empire was also renowned for the diversity of its culture. In a sense, they were a benevolent dictatorship.

When the Romans conquered a nation, they did everything possible to preserve that people's culture—their traditions, language, trades and businesses, spiritual cults, and to a certain extent, they even attempted to leave its political structure intact. They were unusual in this regard, for of the many conquerors that went before the Romans, and have come since then, typically all of them have imposed a new language, a new god-cult, and certainly a new political system, on the conquered. Rome, however, felt that diversity of culture helped to strengthen, not weaken, the Empire. Of all the conquering nations in world history, none can match the Romans in the tremendous appreciation they evidenced for preserving diversity of culture. This was clearly seen in the remarkable relationship Rome had with the Jews.

But with such a vast diversity of custom and culture to govern, the potential for discord and outright rebellion was high. It was for this reason that Rome placed high value on establishing and maintaining societal order, both of their own citizens—freemen, and of those that they conquered—sub-

jects and slaves. Law was the means of achieving that order.

> Law was the most characteristic and lasting expression of the Roman spirit. As Greece stands in history for freedom, so Rome stands for order; and as Greece bequeathed democracy and philosophy as the foundations of individual liberty, so Rome has left us its laws, and it traditions of administration, as the bases of social order... Since law is the essence of Roman history it has been impossible to keep them separate.. .
>
> *The Story of Civilization; Caesar and Christ,* Will Durant, vol. 3, p. 391

The Romans ruled their conquered subjects with an iron fist and a policy of zero-tolerance. Lawbreakers were shown no mercy. Many Christians today have come to presume that the first and second century church was persecuted solely for their religious beliefs. This is simply untrue. The beliefs of Christianity were not inherently any more of a threat to Rome than were any of the hundreds of other belief systems in the Empire. The Romans had already executed their leader, the "King of the Jews." How could Jesus Christ be a threat to the Romans? As fat as they were concerned, He was dead. The proclamations by His followers, that He was the Messiah and was risen from the dead, were viewed as simply the ludicrous babbling of another innocuous cultic sect. They had executed many false messiahs before, and they fully expected to have to do so again. Of the hundreds of other deities that were safely worshipped in the Empire, what was it about the worship of Jesus Christ that made Christianity such a hazardous pursuit?

What is widely presumed is that the persecutions were purely motivated by pagans against Christians because they would not bow down to the pagan gods. But what is largely ignored is that Rome was, first and foremost, an Empire of rule of order by civil law. One was free to believe whatever they wanted, provided they first met certain criteria to establish legal recognition. The Romans tolerated a broad diversity of spiritual beliefs. However, what they would never tolerate is the unregulated, autonomous and unlicensed operation of a spiritual cult. Private meetings of any kind first had to be authorized by the State. This was due to Roman trepidation that private assemblies were often the basis of fomenting plots to overthrow Roman rule. Indeed, there were many such groups, perhaps hundreds, that met secretly, plotting assassinations and rebellions. As was the case with all private associations of persons, worshipers and adherents of a cult were required to receive "licet" from Caesar. Without Caesar's prior blessing, all private meetings were declared "illicita," and charges of treason were likely to follow.

Licet is Latin for, *it is allowed; it ispermitted.* Licet could be arranged for in several different forms, but it is important to recognize that licet could only be received by acknowledging, either in word or deed, that Caesar was "Sovereign." This was not merely to acknowledge him as legal sovereign; it also meant that he was the supreme deity. One form of licet that many Christians are now familiar with is the "pinch of incense" offering that Emperor Diocletian instituted. Indeed, many Christians were persecuted for refusing to bend the knee to Caesar and offer the pinch of incense. However, this system of licet was not established until 302 A.D., and obviously many Christians were persecuted well before that time. The present participle form of the Latin "licet" is "licens," and it is from this that we get our English word "license." Licet was given by assent that Caesar was Sovereign Lord, then one was granted *licens* to practice his beliefs. Rome believed what they offered the people was a form of religious freedom. The early church recognized it as nothing more than State control.

Under Roman civil law, societal order would be achieved by universal standardization of the laws which governed the many provinces under the Empire. The corporation became especially popular among merchants and traders, in part, because the rules of business were well defined and regulated, integrating a system of statutes much like our own Uniform Commercial Code. Much like today, incorporation was encouraged as a means of keeping businesses "within the system," ensuring a steady stream of tax revenue for the State.

> Partnerships and corporations were numerous. All the legal instruments of commerce and of its speculative ventures existed.
>
> *The Story of Law,* John M. Zane, pp. 123-4

Corporations can be historically traced back to at least the time of the Roman Empire.

> The honor of originally inventing these political constitutions [corporations] entirely belongs to the Romans.
>
> *Commentaries on the* Laws Of *England*, "Of Corporations" (1765) Sir William Blackstone, Book 1, Ch. 18, p.456

The Greeks before them were also known to have established corporations, although the Greeks often formed them apart from the consent of the State. The Romans inherited the practice of incorporation from the Greeks, developing it into a formidable legal structure.

> The acute minds of these Athenian Greeks developed a very considerable body of law... There was a well-developed division of law as to artificial persons, such as religious societies approaching our churches, clubs, burial societies, trading societies, privateering or piratical societies, and the like. The by-laws of such organizations were treated as lawful and binding. The modern law of corporations can be traced through Roman law to the Greeks.
>
> *Op. Cit.*, Zane, p. 172

The corporation, as we know it today, is a direct legal descendant of the Roman corporation. Under Roman civil law, the corporation was perfected into a formidable legal entity, exhibiting all of the attributes known to the modern corporation.

> Corporations were well known to the Roman law, and they existed from the earliest periods of the Roman republic. It would appear, from a passage in the Pandects, that they were copied from the laws of Solon, who permitted private companies to institute themselves at pleasure, provided they did nothing contrary to the public law. But the Romans were not so indulgent as the Greeks. They were very jealous of such combinations of individuals, and they restrained those that were not specially authorized; and every corporation was illicit that was not ordained by a decree of the senate, or of the emperor.
>
> *Commentaries On American Law*, Justice James Kent, vol. 2, p. 216 (1827)

Corporations were used to form collective associations for trade and business purposes, joint-stock companies, schools, clubs, and spiritual cults. In fact, the Roman corporation was so versatile that it could be utilized for virtually any purpose imaginable, if it required the legal formation and "legal recognition" of "a collectivity of persons." As is the case with our own modern corporations, the sovereign of all Roman corporations was the State, or more specifically, Caesar. In forming a corporation, licet was an integral part of the process. One need not offer a pinch of incense to receive the corporate charter, since the application for incorporation itself was the public acknowledgment of the State's prerogative to authorize or prohibit the association of persons. Just like our own corporations, charters were granted "for a legal purpose," and once granted, that charter was a public declaration of that collectivity's subservience to the authority of the State—Caesar is sovereign.

The corporate structure developed into a sophisticated and versatile vehicle, useful not only for business pursuits, but for a broad diversity of non-profit purposes, as well. It was under Roman civil law where the concept of the corporation, being a "separate juridical artificial person," came to be fully developed. It should also be noted that the philosophy that most influenced the development of Roman civil law was Stoicism, and Stoics also had a significant influence on the legal development of the corporation. Incorporation soon became compulsory for many private associations of persons, whether it be social club, spiritual cult, trade organization, or political group. Private meetings of "unincorporated associations" were banned, and members of those groups which refused to incorporate were persecuted. Incorporation came to be deemed as a means of controlling and silencing opposition to Roman domination.

Roman-chartered corporations existed at least some 250 years prior to the birth of Christ. Yet, the history of the early church shows that no Apostle or minister of Christ ever incorporated a church, even though the practice was mandatory for spiritual cults. Had the early Christians incorporated their local churches, thereby submitting to the jurisdiction of Caesar, it is quite unlikely that they would have been persecuted by Rome. Christians willingly suffered martyrdom, rather than ask for the *licens* of Caesar. The early church was an unlicensed church. Had they incorporated their churches, as had the hundreds of pagan cults in the Empire, not only could they have avoided much

persecution, the State would have *protected* them — limited liability protection — a legal concept also originating in ancient Rome.

First century Christianity was at odds with the Roman government, specifically because no local church would seek Rome's permission to practice their faith. No other belief system of the day, not even the rebellious Jews, dared to worship without first seeking the blessing of Caesar. Though Rome ruled with an iron fist, nevertheless, diversity of spiritual and philosophical belief was encouraged. Few organized systems of belief, if any, were ever forbidden, provided they did not pose a threat to Caesar's power. A State-sanctioned spiritual cult received State privileges and benefits, as well as the protection and blessing of the State. Why would any organization not want that? Just like our modern corporations, Roman civil law specified that the State is "sovereign" over all corporations. The corporation is a "creature of the State," and no corporation can exist without the expressed permission of the State. Christians defied Rome in this because they so-well recognized that to seek the State's permission to assemble and exercise their faith would be a public proclamation of Caesar's dominion over Christ.

Their Messiah had dauntlessly proclaimed His Kingship and the supremacy of His Kingdom over all earthly kingdoms, including Caesar's. How could His followers incorporate apart from declaring Caesar sovereign over Jesus Christ? Jesus set the example for His disciples by boldly proclaiming to the Roman governor Pilate, who presided over his so-called "trial" as magistrate, "Thou couldest have no power at all against me, except it were given thee from above" (Jn 19:11). Even his accusers from the State-sanctioned religious order clearly recognized the ramifications of Christ's claims, when they stated "...whosoever maketh himself a king speaketh against Caesar" (Jn 19:12).

Needing the permission of no man, and upon His own authority, Jesus established His *corpus* (Latin for "body," from which comes "corporation"). Therefore, His followers needed no man's permission, by State *corpus* or otherwise, to fulfill their LORD'S directives. Many Christians today have come to believe that the reason the early church met "house to house" (Ac 2:46 and 5:42), rather than in large meeting halls, is because persecution had driven them into hiding. Although this did happen later, in the early years they could have met publicly without fear of persecution, had they just simply complied with State regulations. They met only as small groups because they did not have legal standing to contract and, therefore, could not rent or purchase a public meeting facility. Corporations, however, did have legal standing to contract. Had they incorporated, it would have been a simple process for them to contract for as many public meeting facilities as they wanted. Given that the Lord was "adding to the church daily" (Ac 2:47) they, no doubt, had to endure many inconveniences as a result of not being able to have the benefit of formal meeting facilities. But they were willing to be inconvenienced, rather than to declare Caesar "sovereign" by State incorporation.

Another major reason why the early Christians were persecuted is not only had they rejected the State corporation, but they elected to organize under a polity which was not authorized for them to use — the ecclesia. Spiritual cults did not refer to themselves as an "ecclesia." To do so would be to invite confrontation with the State. Had they wished to avoid persecution, they would have chosen a term in common use, that originated with the Greeks, which generically described spiritual cultic fellowships: *synagoge.*

> **In contrast to *ekklesia*, which had become a technical term by an early date, the other word which is important to us in this context,** synagoge**... exhibited from the first a wide breadth of usage... Here it was used for the regular, mostly festive assembly, linked with a meal and sacrifice, of the guilds which are almost without exception to be understood as cultic fellowships.**
>
> New International Dictionary Of New Testament Theology, vol. 1, p. 292

Those familiar with the structure and operation of church polity have probably never contemplated how such a structure would have been viewed in the first and second centuries, under a totalitarian Roman rule. Any form of polity which was not specifically authorized by the Roman Empire, was viewed as a usurpation of Caesar's authority.

> **Thus *ekklesia*, centuries before the translation of the OT and the time of the NT, was clearly characterized as a political phenomenon,**

> repeated according to certain rules and within a certain framework. It was the assembly of **full** citizens, functionally rooted in the constitution of the democracy, an assembly in which fundamental political and judical decisions were taken... What is noteworthy, however, is that the word ekklesia, throughout the Gk. and Hel. areas, always retained its reference to the assembly of the **polis.** In only three exceptional cases was it used for the business meeting of a cultic **guild.** Otherwise it was never used for **guilds** or religious fellowships.
>
> *Ibid.*, **pp.** 291-2

The English word "church" loses the significance of what it meant for the early Christians to refer to their assembly as an ecclesia. They did so because Christ had told them that He would build His "ekklesia" (Mt 16:18). Christ also proclaimed to His disciples, "Verily I say unto you, That there be some of them that stand here, which shall not taste of death, till they have seen the kingdom of God come with power" (Mr 9:1). The governing authority of that Kingdom on earth, and the means through which that Kingdom is to be advanced, is not only the body of Christ — the ecclesia, it is also a body politic with a government structure. Very few Christians could have met the qualifications of being a member of an ecclesia. The Apostle Paul would have, because he was a "full citizen" (Ac 21:39). Roman citizenship was not easily acquired, as is evidenced by the Roman chief captain's astonished response to Paul, "With a great sum obtained I this freedom" (Ac 22:25-29). This was doubly problematic: not only were they assembling for unauthorized (*illicitus*), unincorporated worship, they were doing so as a body politic (*polis*), for which few of their members met the citizenship (legal status) requirements.

Previously, we mentioned the inconveniences suffered by the early church, due to their lacking the status to contract for meeting facilities, and how incorporation would have remedied the problem. Incorporating would have provided at least a partial remedy because a corporation is a "citizen of the State." Only Roman a citizen had standing to contract:

> Corporations are citizens of the state by which they are created, irrespective of the citizenship of their members.
>
> *Citizen,* Bouvier's Law Dictionary, 8th Ed. (1914)

The third significant reason why the early Christians were persecuted is directly related to another issue that is not well appreciated today — the Gospel of Christ. The English word "gospel" comes from the Saxon, "godspell" or "good news." The original Greek word is *evaggelizo*, from which we derive "evangelism" and "evangelize." Advancing Christ's Kingdom in this earth with the gospel is considerably more than just sharing the story of personal salvation. Although "gospel" is often used in the Bible to mean "good news," it is a good news that transcends mere personal salvation. In point of fact, gospel was a political proclamation of the victory of one kingdom over another: "Thy kingdom come. Thy will be done in earth, as it is in heaven." Early Christians understood that Christ's Kingdom had conquered the kingdom of sin and death, but moreover, they apprehended Christ's dominion, "having spoiled principalities and powers, he made a shew of them openly, triumphing over them in it" (Col 2:15). He crushed the serpent's head at Calvary. Furthermore, the saints "overcame [Lucifer] by the blood of the Lamb, and by the word of their testimony" (Rev. 12:11). Proclamations of "Christ is King!, Christ is LORD!, Liberty in Christ!", had at least as much political, as it did religious, significance.

When Christians proclaimed the "Gospel of Jesus Christ," it was a provocation against the totalitarian Roman regime. Public declarations by Christians that they served another King, and that they were Citizens of another Kingdom, meant far more than trite spiritual symbolism. It was a direct challenge to the political doctrine of "the divine right of kings" which Rome had appropriated from ancient Babylon. The Caesar was not only the political potentate, he was worshipped as supreme god on earth. The divine right of kings was equally political and religious, and to challenge one was to challenge both.

> **Augustus** Caesar **proclaimed** himself to be the sovereign God in 17 B.C. **A** strange star shone in the heavens, and he inaugurated a twelve **day** advent celebration and declared himself savior. Because of his successes **mili-**

tarily and economically, he was worshipped as the divine savior king, born in the historical hour ordained by the stars. Hence, he inaugurated the cosmic hour of salvation. It was proclaimed throughout the Roman Empire, "Salvation is to be found in none other save **Augustus** and there is no other name given to men in which they can be saved."

The proclamation of **Augustus** Caesar should be familiar to our ears. Why? It was basically the same proclamation that Peter made concerning Jesus Christ in Acts 4:12, "Neither is there salvation in any other: for there is none other name under heaven given among men, whereby we must be saved." Peter's proclamation was essentially a declaration of war upon **Augustus** Caesar and the emperor cult. Peter was declaring that Jesus Christ is the true king and not Caesar.

The Sovereignty of God and Civil Government, John Weaver, pp. 79-80

Rome would have classified Peter's declaration as *sacrilegium*—a grave offense against the State. This is to say, by way of example of the early church, that the propagation of the Gospel extends far beyond the saving of men's souls. It does not begin and end with the "Four Spiritual Laws," the "Sinner's Prayer" and a profession of Christ as mere personal Savior. Jesus requires the submission and obedience of all men: "Teach them to **obey** everything that I have commanded you" (Mt 28:20). He demands far more of us than any wicked civil government will authorize us to engage in.

When Jesus Christ burst forth on the world scene, the Roman Empire (and the entire world) would never be the same. Even the calendars were changed to reflect that His birth marked the dawning of a new age—a new covenant with mankind. The first and second centuries were, for Christianity, an explosive train of events. The Christian faith moved rapidly through the world, like a brushfire across dry prairie land. Millions were converted to Christ in those formative decades, as the gospel quickly spread from nation to nation. This was an unlicensed church. In many regions, the cost of government nonconformance was high. Persecution was commonplace.

HI, I'M FROM THE GOVERNMENT AND I'M HERE TO HELP YOU!

Some three centuries after Christ's advent, there arrived Emperor Constantine, and the church was never the same. Constantine is the original and best example of the statement, "Hi, I'm from the government and I'm here to help you!" The Christian world has been perplexed for centuries over the legacy of Constantine. As recounted by the historian Eusebius, on the afternoon of October 26, 312 A.D. Constantine claims to have had a vision in which he saw a flaming cross in the sky, with the Greek words en *toutoi nika:* "in this sign conquer." Rome was a divided empire, in a state of civil war, with six Caesars all claiming the title of Emperor. Constantine defeated all his foes, and beginning in 313, with what some historians have termed the "Edict of Milan," religious persecutions were abolished. He declared liberty of worship for all, and openly professed his faith in Christ, while encouraging his subjects to join him in his Christian faith. This put an end to some three centuries of the most barbaric treatment a class of people had ever been subjected to. By 323, the rights and property of all Christian "confessors" had been fully restored.

Then, however, come a series of special ordinances for the Christian Church.. . **All** places in which the Christians had been accustomed to assemble, that is, churches and cemeteries, were returned to them without charge, whether they were in public or private possession. Moreover this property was to be conveyed directly to the various Christian communities, whose corporate legal existence was thereby recognized.

Handbook of Church History, vol. 1, pp. 415-6

The edict was one of the greatest religious toleration laws in history. It proclaimed "liberty of worship shall not be denied to any, but that the mind and will of every individual shall be free to manage divine affairs according to his own choice." It gave special mention to Christianity, and at least by inference, encouraged the worship of Christ: "Every person who cherishes the desire to observe the Christian religion shall freely and unconditionally proceed to observe the same without let or hindrance." In this sense, we might acknowledge Constantine as a great champion of religious lib-

erty. But history has also revealed that Constantine was far more a political opportunist, than a man of sincere religious conviction. He needed the support of the Christians, and ending their persecutions earned him their loyalty.

> Constantine's subsequent life was not such as to lead us to credit his account of the divine manifestation [his alleged vision]. He was a shrewd and unscrupulous politician. No life was sacred if his interests seemed to require its destruction. He had Licinius treacherously slain after his defeat. The murder of nearly all his relatives, including his nephew Licinianus and his son Crispus, seems wholly unjustifiable and could not have been the work of a Christian... In general, it may be said, that while his character compares favorably with that of pagan despots, and had many admirable and amiable traits, he can hardly be supposed to have exercised a saving faith.
>
> *A Manual Of Church History,* Albert H. Newman, vol. 1, p. 306

Constantine also needed the support of the far greater number of pagans in the Empire. As such, the pagans were encouraged to make professions of faith in Christ, but they were still permitted, for a time at least, to openly practice their paganism. The first day of the week, Sunday (named in honor of the sun god), which was also the weekly holy day of all pagans, was declared to be a legal holiday (holy day). All work was outlawed, and the pagan practice of sun worship thusly affirmed. Pagans everywhere were elated. Constantine himself had been a Sun worshipper, prior to his alleged "conversion" to Christianity.

> The emperor Constantine, a convert to Christianity, introduced the first civil legislation concerning Sunday in 321, when he decreed that all work should cease on Sunday except that farmers could work if necessary. The law aimed at providing time for worship, was followed later in the same century and in subsequent centuries by further restrictions on Sunday activities.
>
> Encyclopedia Britanica, vol. IX, p. 672

Subsequently, Constantine also proclaimed Sunday the "Christian Sabbath," a political'move calculated to encourage pagans to worship in State-Churches. As his political power grew secure, he began to more openly favor Christianity through various legislative privileges. The State's favor of Christianity brought State support — financial support, and lots of it. The emperor erected numerous lavish church edifices, the architectures of which often bore striking resemblances to pagan temples. Constantine sought to win converts through favor, and at least at first, coercion was avoided. Tax exemptions, special political appointments, and exemptions from military conscription were offered to converts, among other perquisites.

> In 324 he is said to have promised to every convert to Christianity twenty pieces of gold and a white baptismal robe, and twelve thousand men, with women and children in proportion, are said to have been baptized in Rome in One year.
>
> *Op. Cit.*, Newman, p. 307

The results disappointed the Emperor. The aristocracy, in particular, were not eager to abandon the hedonistic practices of pagan temple worship, at least for the paltry sum being offered them. In 325 Constantine issued a general proclamation, exhorting his subjects to embrace Christianity. In 346, pagan animal sacrifices were outlawed and pagan temples ordered to close, unless they converted to Christianity. Pagans have never had a legacy, as do Christians, of being willing to suffer martyrdom for their beliefs. Compromise with the emperor was, therefore, deemed practical, and many did. Droves of pagan priests made "professions of faith," however, it is clear that their convictions were insincere, and their interests were more for monetary, rather than spiritual rewards. State-enforced Christianity accomplished little, in terms of the genuine conversion of men's souls. It was, however, the means through which Christianity was reduced from doctrinal purity and orthodoxy to eclecticism and heterodoxy.

> Paganism made a desperate struggle for existence, but it did not possess the religious enthusiasm that enabled early Christianity to survive persecution. It had its revenge in the almost complete paganization of the churches that speedily followed the enforced conversion of its unwilling adherents.
>
> *Op. Cit.*, Newman, p. 311

The paganizing of the church occurred in a relatively rapid succession of historical events, as a direct result of Christ-professing pagan priests

introducing metaphysical superstitions and idolatrous practices. Most of these beliefs had their origin in ancient Babylon. None of it would have been possible, were it not for the marriage of the church with the Roman State. Jesus Christ was not Head of the Church in Rome. The emperor was the *Pontifex Maximus* of the pagan State religion, so it was only consistent that he now be decreed "sovereign head" of the Roman Church. Constantine and the *pontiffs* after him, outlawed the worship of pagan gods, so they were soon replaced by "saints." Saint idols soon appeared in State-Churches, and Roman Church adherents substituted the jewelry and pendants of their pagan gods with those of saints. Two of the most ubiquitous fixtures of paganism, the rosary and the "sacred heart," were soon introduced into Roman Church worship, as well.

The age-old pagan custom of persecuting any who would not conform to the State religion, also became part and parcel of the Roman Church. By 380, the Theodosian Edict specified, as "the emperors will," that all the people "should practice that religion which the divine Apostle Peter transmitted to the Romans." For the first time, all adherents of the State religion were called "Catholic Christians," which in Latin is *catholicus,* meaning "universal." The government regularly intervened in doctrinal disputes and all "heresies" were forbidden. With the passing of time, there was an ever increasing paganization of the Roman Church, and the doctrines of orthodox Christianity were often contrary to the doctrines of the State-Church. Many refused to participate in the Babylonish superstitions, such as the worship of Mary, the so-called "Mother of God," or to pray to the saints. They were charged as "heretics" and punished accordingly.

One of the greatest points of persecution arose over a doctrine known as "transubstantiation," the belief that the elements of the LORD'S Supper supernaturally became the literal body and blood of Christ. Countless numbers were imprisoned, tortured or killed as "heretics" for not bowing down and worshiping the bread and wine. The church would not recover for almost 1200 years, with the Reformation. Because of the new and increasing threat of Protestantism, in 1551 the Roman Church, in its Council of Trent, took an even stronger position on the issue of transubstantiation; to him who denied it, "let him be anathems." Persecutions of "heretics" grew all the more severe. In all cases, Roman civil law, embodied in Roman canon law, was the basis upon which these persecutions took place. For Romanists, all that was necessary to justify their tyrannies was to concoct laws, such as, "There shall henceforth be no unauthorized assembly for the worship of God", and then severely punish all violators. The worship of God thereby becomes a licensable activity, and failure to obtain the license could prove fatal.

The Reformation had a tremendous influence on the development of English Common Law, which is the antithesis of Roman civil law. Where Roman Catholicism reigned, so reigned Roman civil law, with its notion that a man must have the permission of the State for anything the State so determines. Where Protestantism advanced, Common Law rapidly took hold. The Reformational worldview was one of personal liberty, recognizing that a man does not need a license to practice that which the Laws of God authorize or does not specifically forbid. Most certainly, no man needs (and by example of the early church, should take) a license to practice that which Christ has decreed he do. The Great Commission was not given by Jesus with the caveat: *Be sure you ask permission of the civil magistrate first though. He might want you apostles to have a permit to preach. Or you might need to get an occupational license. Oh, and by the way, things are prett risky out there, so you'd better hdve some limited liability protection from the State. You never know when you might get sued!*

THE PROBLEM WITH GOVERNMENT LICENSES

In both form and substance, the conversion of a church into an incorporated 501c3 is akin to accepting a license to practice religion. It is, therefore, important to appreciate, both by way of definition and illustration, the ramifications of licenses. Here is a general definition of license:

> **License. Permission to do a particular thing, to exercise a certain privilege or to carry on a particular business or to pursue a certain occupation.**
>
> Black's Law Dictionary, 6th Ed.

Licenses are not, in and of themselves, inherently evil. They've been around for centuries and often serve very useful purposes. While governments today generally issue the bulk of licenses, this is not always the case, nor has it always been that way. Licenses are also issued by trade organizations, and some church denominations even license their ministers. Most typically, the trade license is a means of certifying professional competency to the public, and many trades do a good job of policing themselves, so that bureaucrats won't have an excuse to do it for them. On the other hand, some trades form professional guilds (e.g. attorneys) as a protectionist mechanism for erecting elaborate high-salary monopolies and cartels.

Hobbyists and sportsmen have often formed collective organizations to regulate and restrict the conduct of those who wish to participate in a particular sport or hobby. Some of these have successfully done so without even having to resort to licenses. A good example of this is SCUBA diving. Divers receive a certification of competency, after successful completion of an arduous training course. Dive shops won't sell their products or dive trip services to those who cannot produce a certificate. The net result has been that SCUBA diving is now one of the safest sports in the world, in spite of the fact that it has inherently much greater risks than many other sports. The key to success here has been that the industry polices itself and takes the matters of proficiency and safety very seriously. No one has ever argued that government intervention in SCUBA diving was necessary, or that government intervention could be beneficial. We SCUBA divers are very proud of the fact that we have prevented government meddling in our cherished sport. This never would have been possible, however, had it not been for tremendous cooperation, professionalism and safety consciousness among divers, dive shops and resorts.

Some hobbies and sports have been unsuccessful in policing their own ranks, and have had to turn to the government for intervention. Hunting and fishing are good examples. Both sports were plagued for decades with irresponsible opportunists and reckless dunderheads. Fish and wildlife are renewable resources, but the problem was that no one was renewing the resource. Years of mismanagement reduced many species to virtual extinction. This rose to crisis proportions shortly after the turn of the 20th century. Collective lobbying by conscientious fishermen and hunters caused all states to start regulating the sports. Fish could no longer be dynamited, and dogs could no longer be used to hunt for deer. Of course, real sportsmen would be quick to point out that such practices are the work of fools, and were never commonplace, anyway. True, but as they say, "One bad apple spoils the whole bunch." The licensing of fishing and hunting has dramatically improved the sports for everyone. No longer are fish and wildlife endangered, and the sports will be preserved for generations yet to come.

Licenses are a means of regulating and controlling society, so this is not necessarily a bad thing. Entire segments of society which enjoy sports, such as snowmobiling and small watercraft, risk losing the pleasure of their pastimes, because of reckless daredevils, or moronic drunks and dopers. This author, and three of his children, once almost met their demise because of just such an inebriated fool. Those who cherish their sports must police their own ranks, because if they don't, the government will do it for them. This is generally done after the public is injured and they begin to cry out, "There ought to be a law!" Those that are incapable of governing themselves are only asking to be governed by bureaucrats. After all, this is a legitimate biblical responsibility of government, "To protect those that do good, and punish those who do evil." Or, as William Penn put it, "If we will not be governed by God, we will be governed by tyrants."

However, there are many cases where government has not been asked by the people to license their conduct; rather, they presume upon themselves a *carte blanche* power to regulate us through licensure. When governments presume such power, it has generally become a means through which they have seriously encroached upon our rights, and ventured into regulative venues over which they would otherwise have had no legitimate jurisdiction. There is a clear distinction between powers specifically delegated by the People, and powers which have been presumed: one is constitutional government, the other is tyranny. The latter is the reality today — government regulation and licensing over every imaginable area of our lives. The following definition is the primary type of license issued by civil government:

> License. The permission by competent authority to do an act which, without such permission, would be illegal. Certificate or the document itself which gives permission. Leave to do thing which licensor could prevent. A permit, granted by an appropriate governmental body, generally for a consideration, to a person, firm, or corporation to pursue some occupation or to carry on some business subject to regulation under the police power.
>
> Black's Law Dictionary, 6th Ed.

The trend seems to be for more licensing, permits and societal regulation, particularly since the general public does so little to oppose it. Licenses produce significant revenue for government, so impetus will remain high to concoct ever more innovative ways of regulating our behavior, while we pay to have it done. Unlike the fishing license, few government licenses result in any tangible benefits to society. On the contrary, government licenses cost society many billions of dollars, the vast majority of which only goes to pay the salaries and pensions of the bureaucrats that enforce them. Unlike trade licensing, government licensing rarely certifies competency; most of the time it simply means the licensee has little more than a pulse and brain waves. Accepting or rejecting a license is largely a matter of law and conscience. Surprisingly, many licenses are issued to people who are not required to have them. Bureaucrats are happy to let you buy their licenses, and you won't ever hear them say, "Sir, you're not a person subject to that law. You don't need a license."

Driver's licenses are an example of this, because most people that operate a private automobile are not legally defined as a "driver", but are rather a "traveler." A driver is one who operates a "motor vehicle" for hire or other commercial activity, such as a "truck driver." You wouldn't be the first to be surprised by this. Most of us will take out a license for no better reason than assuming we need one because everyone else has one. That's exactly how most churches came to be government licensed—*everyone else* is *doing it.* Many issues in our lives can be regulated by license without it being a violation of God's Laws. If the Bible is silent on the issue, it shouldn't violate our conscience to take a license (I'm not advocating being a driver's license protestor—more important battles need to be waged before we take that one on).

However, what about those issues that God has spoken on? Do we court the affections of government to do that which God has already ordained and blessed as holy? Seeking their permission to be a church is an obvious example of this. As another example, why do we get a license from the state to wed? Is not the union of husband and wife a divine institution ordained of God? More specifically, marriage is a covenant of man and woman made before God (Prov 2:17, Mal 2:14). Through licensure, a sacred and blessed right of God has been reduced to a mere government privilege. Christians have never gone to *Caesar* for a license to wed, that is, until the 20th century. Prior to that, a marriage license was unheard of in church. A man and woman walked down the isle, the minister performed the ceremony, and they memorialized it with a certificate signed by the pastor, or they simply wrote a memorial in their family Bible. Some Bible publishers still include a Certification of Holy Matrimony in the front of their Bibles. When properly filled out and duly attested to, this becomes a legally binding document. This is called a "Christian wedding." But State licensed marriages are called a "civil contract." There are three parties to the contract (license) and God is not one of them. Through the process of licensure, government has trod on holy ground, encroaching in an area God never delegated to it. What has been the fruit of this? Are marriages as stable? Are they still treated with the same reverence—a holy union? The cold hard statistics make the answer obvious.

The legal premise of a license is quite often, "The permission by competent authority to do an act which, without such permission, would be illegal." Is being wed unlawful? In certain cases, such as miscegenation, it can be, so the government may issue licenses for those situations. The very first marriage licenses issued in Colonial America were to slaves, because slaves have no legal standing at Common Law to marry. Even with the license, a slave could only marry another slave, and only one of his own race. As a result of the thirteenth amendment (1865) abolishing slavery and involuntary servitude, and the fourteenth amendment (1868) guaranteeing "equal protection of the laws", a Mississippi man was given license by his state to marry his emancipated slave. This is called

"intermarriage," and since it is forbidden at common law, the only way to intermarry is if the State grants a license:

> Marriage license. A license or permission granted by public authority to persons who intend to intermarry, usually addressed to the minister or magistrate who is to perform the ceremony, or, in general terms, to any one authorized to solemnize marriages. By statute in most jurisdictions, it is made an essential prerequisite to the lawful solemnization of the marriage.
>
> Black's Law Dictionary, 6th Ed.

But in all other cases, marriage is lawful, so the taking of a marriage license is purely voluntary (God ordained it, so how could it be illegal?). Yet, at most weddings, the minister concludes by stating, "By the authority vested in me by the State of _____, I now pronounce you husband and wife." How did the State acquire that authority to vest with the minister? You gave it to them when you secured the licence. Not unlike the issue of licensing the church, most ministers have been led to believe that they can't perform the wedding ceremony without the state's permission. If a minister performs a wedding ceremony, administering the vows without a marriage license, it is called a Common-Law Wedding (not to be confused with non-ceremonial self-marriage or cohabitation). Without a state license, divorce can only occur at common law, which requires a jury, and without a cause of action at law (e.g. adultery, abandonment), divorce is impossible.

The common law's "subsisrence from the Christian system of ethics" made divorce arduous for centuries. Divorce was uncommon, but with state licensure, divorce soon climbed to a national figure of 16% by 1929, when all states had adopted the Uniform Marriage License Act. Then in 1969 California, under Gov. Ronald Reagan, became the first state to sanction no-fault divorce. Prior to that time, the rules of common law still prevailed, and as such, one was required to bring a cause of action of either adultery, physical abuse or abandonment. The State's marriage license has made divorce a snap. The only justification one needs for breaking their vows of, "Till death do us part" is "I just don't love her anymore." Divorce rates continue to climb, as 50% of all first marriages, and 60% of all second marriages, end in divorce. The State has given us "license" to make it convenient to violate God's Laws. Christ addressed this very issue with the Pharisees, when he commanded:

> What therefore God hath joined together, let not man put asunder.
>
> Matthew 19:6

Getting wed without a State license creates a real problem for attorneys—a cash flow problem. After all, it might put a serious dent in their very lucrative divorce litigation industry.

> Woe to you scribes [attorneys] and Pharisees, hypocrites! ...therefore ye shall receive the greater damnation.
>
> Matthew 23:14

State marriage licenses are not the intended subject of this book (although it probably will be of a future book). However, it makes for a thought-provoking example of how far the church has slid down the slippery slope of government licensure. The parallels between it and the 501c3 are striking. Numerous ministers have proclaimed the virtues of being "legally married," and have thereby inferred that, without the state's marriage license, no couple has been lawfully wed. Like the tax exempt privilege, they treat the state's marriage license as though it were a "sacred right." What will they do when the state licenses sodomites to be married? In all likelihood, just like the licensure of the church, they will miss the point completely. If sodomy is to be "legalized," it must in fact be done by license: "The permission by competent authority to do an act which, without such permission, would be illegal." Licenses have often been issued by governments to sanction licentious conduct. In fact, the terms "license" and "licentious" originate from the same Latin word. State marriage licenses are a relatively recent phenomena in our history, and there is a direct correlation between them and the licensure of the church. State licensed churches may only perform state licensed wedding ceremonies.

Licenses are also used by governments to grant prosecutorial immunity to persons engaged in unlawful conduct. The "license to kill" issued to Agent-007 is not of mythical origin, as this author knows from personal experience. While in the U.S. Marines, I established a shooting record on

the rifle range. Two years later, I received orders for transfer to Special Forces for sniper training. Trained military snipers are routinely assigned to the CIA's "special ops", meaning they travel internationally for "wet operations" and "terminate with extreme prejudice." Like the mythical James Bond, I would have had a license to kill, only my license would have been real. I refused the orders, was threatened with court martial and the brig; but was successful in my pleas as a conscientious objector and the orders were rescinded. The point is that it is unlawful and immoral to murder people from other nations, with whom your own nation is not even at war, simply because your government orders you to do so, and grants a license.

Where licenses are under the direct control of the people, there have been few abuses. Where governments have presumed such powers, there have been innumerable abuses. This is the age-old problem of statism — rejection of the Sovereignty of Christ and His succession by the State.

> The family is under the protection of the state. Marriage is based on the voluntary consent of the woman and the man; spouses are completely equal in family relationships. The state shows concern for the **family** by creating and developing an extensiva network of children's institutions and organizations, by organizing and perfecting everyday services and public catering, by paying childbirth allowances, and by granting allowances and benefits to large families, as well as other forms of allowances and aid to the family.
>
> Constitution of the Union of Soviet Socialist Republics, Article 53

So, You **Wanna** Go **Back** To **Egypt?**

America's Founders frequently used the term "slavery" to describe the conditions that the Crown and Parliament were imposing on the Colonists. Loyalists felt the term was extreme, but patriots sincerely thought it to be accurate, for they recognized the greatest bondage of a people was not the bondage of the physical human body, but the bondage of mind and conscience.

> "The slavery of a people is **generally** founded in ignorance of some **kind** or another; and there are not wanting such facts as abundantly prove the human mind may be so sunk and debased, through ignorance and its natural effects, as even to adore its enslaver, and **kiss** its chains. Hence knowledge and learning may well be considered as most essentially requisite to a free, righteous government.. . If the reason of the mind, man's immediate rule of conduct, is in bondage to corruption, he is verily the worst of all **slaves."**
>
> Kev. Phillips Payson, "Election Sermon to Massachusetts House of Representatives," May 27, 1778, *Op. Cit.*, Thornton

Slavery is frequently used as a biblical metaphor for a tragic human condition, a legal status to be pitied. We are commanded to live as free men and not to be in servitude to any man. The only honorable form of bondage is to Christ, alone.

> Were you a slave when you were called? Don't let it trouble you — although if you can gain your freedom, do so. For he who was a slave when he was called by the LORD **is** the LORD'S freedman; similarly, he who was a free man when he was called is Christ's slave. You were **bought** at a price; do not become slaves of men.
>
> I Corinthians 7:21-23

However, the institution of slavery has also been often gravely mischaracterized. Millions refer to it as an "evil institution," even though nothing in Scripture indicates such. What is condemned is the forcible and unlawful enslavement of freemen. While inhumane treatment of slaves has occurred, such abuses have been seriously overplayed. A slave is chattel property, and a valuable piece of property, at that. Slaves are expensive to acquire and expensive to maintain. Few slave owners would be foolish enough to wound or destroy their own property, any more than would a farmer take a shotgun to a tractor that refuses to start. We have had scenes impressed upon our minds of slaves being cruelly whipped by the slave master, and we have come to accept it as an historical fact of common occurrence. Common sense would show otherwise, for what good is a slave with whip marks all over his back? If the master is disappointed with a slave's job skills, it's unlikely he'll cause him physical injury which will only further diminish his performance.

Slavery has historically been all *too convenient.* Albeit not particularly pleasant, slavery is secure

and accommodating. Israel's captivity in Egypt is a prime example. The late Keith Green wrote a song in 1980 entitled, *So You Wanna Go Back To Egypt?* The song is a parody of the whining, griping Israelites who, only days after their miraculous delivery from slavery, would prefer "eating leeks and onions by the Nile" over living as freemen. "You wanted to live in the land of promise, but now it's getting so hard." They expected the "land flowing with milk and honey" to be handed to them on a silver platter. Faith was unnecessary in Egypt because Pharaoh provided for their *health, safety and welfare:* government housing, medical care, food... pretty good food, too! But in the wilderness: "What? Manna again? Ooow!" Israel didn't want freedom, they wanted security. Freedom comes only with courage, conviction and immense faith. "In the morning it's manna hotcakes; we snack on manna all day. Manna waffles; manna burgers; manna bagels; filet of manna; ba-manna bread..." Four hundred years of bondage (i.e. government welfare programs) destroyed any semblance of faith they had, and resulted in their taking laps around the wilderness for forty years. The prospect of returning to slavery was more palatable than having to learn to live by faith. What use has a slave for faith when he has the security of his "flesh pot"?

> **And the children of Israel said unto them, "Would to God we had died by the hand of the LORD in the land of Egypt, when we sat by the flesh pots, and when we did eat bread to the full..."**
>
> Exodus 16:3

LEGAL STANDING: STATUS OR CONTRACT?

All free men have God-given rights, sometimes referred to as "natural rights." In most nations, the people's natural rights are not acknowledged by their governments as God-given and unalienable. What rights they are permitted to exercise are only the rights granted to them by their government — "civil" rights. That which the government gives, the government may also take away. Civil rights are, therefore, not unalienable. This is not to say that those persons do not still possess natural rights; it is to say that most governments are tyrannical and oppress their citizens. In America, that option was never left available to the states or the federal government; the People chartered their own governments, protecting and guaranteeing their own rights through those government charters — the state and federal Constitutions.

In America, the People, acting as sovereign bodies politic, through their individual communities, created their states, chartering them by Constitutions. This was a radical departure from their English heritage, in which only the king, as the embodiment of the State, could charter a "body politic." In England, the king was sovereign, but in America, the People-united possessed all sovereignty. The Constitutions delegated certain limited powers to the states, which were better served by states than local communities. Subsequently, the People, acting through their elected representatives as sovereign bodies politic (states), formed a confederation ("federal") of states — a "voluntary union." The states chartered the federal government in precisely the same way the People chartered their states — with a Constitution. The federal government was to fulfill functions that were better served by a general government, than would the individual states, such as protecting national borders and overseeing interstate commerce.

Within the realm of law, the most significant identity an individual can have is his status. From his position and standing, in relation to the State and to all others, flows his entire capacity to labor, own property, enter into contracts, use his talents... in short, to freely be able to fulfill the dominion mandate of Scripture. The Bible provides a wealth of information on the subject of what is referred to at law as "legal standing." Scripture often juxtaposes a superior legal standing against an inferior one, such as: *freedom vs. slavery, freeman vs. bondsman, master vs. servant, citizen vs. alien, heir vs. orphan, son vs. bastard, friend vs. stranger,* etc. The significance of status is all too often overlooked in society today, and certainly, it is widely ignored in most churches. Ignorance of one's status invariably means the loss of liberty. As the old adage goes: "If you don't know your rights, you don't have any."

> **STATUS. The status of an individual, used as a legal term, means the legal position of the individual in or with regard to the rest of the community. The rights, duties, capacities and**

> incapacities which determine a person to a given class, constitute his status.
>
> It also means estate, because it signifies the condition or circumstances in which one stands with regard to his property.
>
> Bouvier's Law Dictionary, 8th Ed.

The indicia of a man's legal standing are his rights, duties, capacities and *incapacities.*

> This, of course, involves a sensible narrowing of the term **'status,'** a much discussed term which, according to the best modern expositions, includes the sum total of a man's personal rights and duties, or, to be verbally accurate, of his capacity for rights and duties.
>
> The movement of progressive society has been from status to contract.
>
> *Ibid.*

"Status to contract," as it pertains to our dealings with civil government, invariably means that rights have been waived and replaced as government privileges by contract and license. Capacities are thereby lost and replaced by incapacities, with the promise of certain government privileges and benefits under contract. No longer is there a common understanding that our rights emanate from God, as secured and guaranteed to us by the Constitution. Rather, most Americans tout their "civil rights." This is precisely what has been accomplished with government licenses. No longer is our legal standing one of status, but of contract. We have *gone back to Egypt.*

Illustrating how "the movement of progressive society has been from status to contract" is the relationship of employees to employers. It wasn't that long ago in America where the vast majority of people labored as proprietors and independent contractors. Today, we call such persons "entrepreneurs," as though ambition were a novelty. A hundred years ago, corporations were unusual, whereas today, most people are employed by corporations. Individuals can, of their own volition, elect to temporarily waive certain constitutionally protected rights. However, one cannot permanently give away their rights, and rights that have been waived can subsequently be reclaimed. Doing so requires reversion to the original status under which one enjoyed his rights. As an example, when a person volunteers for military service, he signs a contract, and he even takes an oath to "uphold and defend the Constitution of the United States from all enemies, both foreign and domestic." One would think, by implication, that by taking such an oath, one is fully protected by the very Constitution they swore to defend. That would be a false assumption, for by signing the enlistment contract, one has waived his rights, and agreed to come under the jurisdiction and control of the Uniform Code of Military Justice. As long as the contract is in force, one has agreed to waive their rights. Once the terms and conditions of the contract have been fulfilled, one may elect to return to their former civilian status and reclaim their rights.

Many a court battle has been lost, and many a case has gone forward which could have been prevented altogether, because people fail to recognize their status, or lack thereof. They come into court and start claiming "constitutional rights." When the judge ignores their constitutional arguments, they think the judge must be a tyrant. True, many judges are just that, however, in most cases, the judge has not ignored anything. He is quite often an expert in the issue of legal status, and is able to quickly ascertain the standing of everyone who comes before him. What he often sees is an individual that has voluntarily waived his rights and reduced his legal standing from status to contract. The same is true of churches. If a church retains its sovereign status, and challenges the jurisdiction of the court, the judge has no choice but to dismiss the case for want of jurisdiction. But when a church incorporates and takes a 501c3 license, it reduces its legal standing of sovereign status, to a "creature of the State" by contract. Then we are dealing with a "religious organization" by contract, as opposed to a church by status. It is futile for a religious organization to argue constitutionally protected rights, because its contract makes no expressed provisions for it to retain any such rights. It owes its entire existence, by virtue of its contract, to its creator, the State. The only "rights" it has are those spelled out in its contract, and the statutes which govern that contract. The licensed church waives its rights, in the same way a soldier enlists for military duty and contractually agrees to waive his rights. But unlike the soldier who may have a four year contract to fulfill, the licensed

church can, quite often, opt out of its contract, almost immediately.

The Source of Rights

What is the source of our rights? Do we have unalienable rights because the Founding Fathers gave them to us? If men are the source of our rights, then men can also take them away. In a recent national poll, 87% of high school students said they believed that their rights came from the government. We can thank our government-controlled public school system for that! Civil government is only capable of granting what it calls "civil rights," which aren't rights at all, but government privileges and benefits. Our rights are a sacred gift of God. Rights are granted to all men ("common grace"), not just to those who believe in Him. His Laws too are given to all men, and all men are obliged to submit to those Laws, even if they don't believe in Him (did you know that God doesn't believe in atheists?). No man has the "right" to violate Gods Laws. What we do have is the right to openly and notoriously obey God, in the face of a culture which has made itself God's enemy—an antichrist. It is the failure to exercise this right which is responsible for America's demise.

The Declaration of Independence, the Articles of Confederation, the Constitution, the Bill of Rights, the Federalist and the Anti-Federalist Papers, and the other Founding Documents, all assert that God is the source of every unalienable right. Rights emanate not from man, or even from the Constitution, but from God Himself. The Founding Documents affirm God's sovereignty over His creation: that man is created in His image, and therefore man, imbued with God's sovereignty, rules over all that he lawfully establishes, including his government and the public servants he elects.

> And God said, "Let us make man in our image, after our likeness: and let them have dominion over the fish of the sea, and over the fowl of the air, and over the cattle, and over all the earth, and over every creeping thing that creepeth upon the earth." So God created man in his own image, in the image of God created he him; male and female created he them. And God blessed them, and God said unto them, "Be fruitful, and multiply, and replenish the earth, and subdue it: and have dominion over the fish of the sea, and over the fowl of the air, and over every living thing that moveth upon the earth."
>
> Genesis 1:26-28

Here we are given the account of mankind's creation, in the very image of Yahweh. Imbued with His sovereignty, we are commanded to take dominion over all the earth. Nowhere in this passage, or anywhere else in Scripture, are we commanded, or even permitted, to have dominion over one another. The dominion mandate includes everything in the earth, ***except*** for mankind, over whom only One is worthy to have dominion. This passage in Genesis is the source of the preamble statement in the Declaration of Independence, which explains to us our right of what the Puritans called, "self-government":

> We hold these truths to be self-evident, that **all** men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty, and the pursuit of Happiness. That to secure these rights, Governments are instituted among men, deriving their just powers from the consent of the governed.. .

A Generation of Tory Loyalists

We are in a declared spiritual war. Yet, most of the church combatants, that have been conscripted into the LORD'S Army, seem to think of themselves as conscientious objectors. Who is left to challenge societal antichrist? Certainly not Church, Inc. In Communist nations, Christians lost their right of free speech and religion at the ***business end*** of a gun barrel or by the threat of imprisonment. In America, no one has put a gun to our head; we just simply decided to hand over our Christian liberties voluntarily. In 1960, at the United Nations in New York, while banging his shoe on the podium, Nikita Khrushchev screamed, "We will bury you, and we will never even have to fire a shot!" He was speaking to America. His words were nothing short of prophetic. Most American's believe that we won the Cold War and that communism is dead. Oh really? A careful and objective analysis of the average American's life will reveal that he is

routinely practicing most, if not all, of the Ten Planks of the Communist Manifesto. So who really won the war?

The silencing of the church by government licensure has had a devastating impact on our country. There is a direct correlation between the popularization of church licensing and the dramatic rise in government tyranny. Silence in the face of tyranny only invites more tyranny.

Every government degenerates when trusted to the rulers of the people alone. The people themselves, therefore, are its only safe depositories; and, to render even them safe, their minds must be improved to a certain degree.

"Notes on the State of Virginia," (1782) Thomas Jefferson, *Annals of America,* vol. 2, p. 570

Christians often have a difficult time with perceiving tyranny, let alone being able to comprehend how men could be corrupted by power, and then be set upon a perpetual quest to gain more of it. This is understandable, because Christ has purged our hearts of such selfish and egomaniacal motives, and it is hard for us to relate to and comprehend the heart of the tyrant. Even many noteworthy non-Christians have had considerable difficulty comprehending the heart of the power monger.

I have never been able to conceive how any rational being could propose happiness to himself from the exercise of power over others.

To: M. Destutt Tracy (1811), *The Writings of Thomas Jefferson,* Forded., V, 569

Though Jefferson couldn't relate to tyrants, he certainly understood the nature of tyranny, and what was necessary to prevent it. Jefferson was no fan of John Calvin, yet he had adopted the Calvinist doctrine of the "total depravity of man." He did not trust any man with unchecked power, even himself. Many of his writings show tremendous concern, if not a preoccupation with, the prevention of tyranny. Jefferson's admonishments are not to politicians or bureaucrats, but to the People who elect them to office, and who must be ever vigilant in holding their public servants accountable.

What country can preserve its liberties if its rulers are not warned from time to time that the people preserve the spirit of resistance?

To: W.S. Smith (1787) *The Writings of Thomas Jefferson,* Ford ed., VII, 374

Through years of indoctrination in government-controlled schools and a statist media cartel, many Americans have been duped into believing that patriotism is a love of our government. It is not. Patriotism is a love of one's nation and the ideals and values that made our nation great. A nation is only a nation because of its people, and under our Constitution, government is subordinate to the People. Government exists solely to be God's minister, a servant to the needs of the people: "To protect those who do good and to punish those who do evil." Patriotism can be motivated (and should be) by the Christian principles of a loving heart toward our fellow man. That motivation should prompt us to stand up for our fellow man, in the faces of tyrants. Certainly, at the very least, we must do so on behalf of our own families.

A good man leaveth an inheritance to his children's children.

Proverbs 13:22

An inheritance is not merely material wealth, for the word "inheritance" comes from its root "heritage." America's Founding Fathers left for us perhaps the greatest heritage of any people in history, a will specifying an inheritance of far greater value than any material estate. This heritage is our birthright. But just like Esau, we have sold our birthright for a mess of pottage (Genesis 25:29-34). Worse yet, we have sold out for a mess of State-licensed pottage. Is today's licensed church one that we can look at and be proud to leave as an inheritance for our children and grandchildren?

Does it not seem less than coincidental that the church's position on social and political involvement took a dramatic turn, shortly after church incorporation became popular? Historically, no single "special-interest group" has ever had more impact on the country than the church; up until about fifty years ago, that is. These days, the real movers and shakers are the secular-humanists. Their successes are staggering. They have undone in fifty years what it took the Body of Christ in America over 300 years to accomplish. All it took was "good men doing nothing." *Doing something*

cannot be done by a government-licensed church, because the government will not permit it. If a licensed church wants to do something, it is imperative that it first disenfranchise itself from the government.

Several noted Christian historians have written some interesting materials, demonstrating from a historical perspective, why "separation of church and state" is a myth. For the most part, this author concurs that the ways in which the courts have applied "separation," is based upon a myth. However, analyzing the argument exclusively on the basis of legal status (which is the very first issue the Supreme Court analyzes to determine if it has jurisdiction in a particular case), we're not really dealing with a myth at all. Could it be that the Court has in fact been ruling befittingly (albeit, amorally) all along? By the time the Supreme Court started making their landmark decisions in the early sixties, banning prayer and then Bible reading in the public schools, and by the time of the tragic abortion decision in 1973, there were few churches left in the country which could speak out against such judicial tyranny; most churches had become "creatures of the State." If there could have been an organized outcry from the church, it's very unlikely the Court could have made such decisions.

By the same token, are not most local communities today "municipalities" — corporations and creatures of the State? If communities want to assert their sovereignty and exclusive jurisdiction over their own schools, they certainly cannot incorporate, and thereby waive their right of self-government and self-determination. Furthermore, "public" schools must serve a "public interest," and are at the whim of the courts' social engineers. Moreover, most public schools today receive federal funding, and are, therefore, federally "subsidized," and as such, "government may certainly control what government subsidizes." Virtually no element of society has gone unscathed by the abuses and evils of the corporate status.

Far too many Christians, including Christian historians, have pointed the accusatory finger at secular-humanists, for the bad turn the country has taken. Humanists make a convenient scapegoat; but blaming such dedicated people—a cadre with a meticulously defined agenda, which has been published and widely distributed (e.g. Humanist Manifesto), demonstrates the naiveté of many Christians today. Rather than berate humanists for accomplishing exactly what they said they would do, we should admire them for their force of conviction. We could learn much from analyzing the battle strategies of our enemies.

> **I believe that the tragic abortion decisions of the Supreme Court may be attributed to a carefully developed literature and a well orchestrated propaganda movement aimed precisely at bringing about that decision. But give this credit to those enemies of civilization who did that promoting: they *worked* for their result. They were generous toward their beliefs. They were courageous in terms of giving up their own time and in pressing their point of view.**
>
> William Bentley Ball, Esq., in *The Separation of Church and Freedom*, Kent Kelly, p. 20

Of all people in history, one would think we Americans would hold so precious and dear our liberties, that we would never allow them to be trampled upon. Yet, once again, one of our most vital institutions is being singled out for persecution. Churches of all denominations, in various communities across the land, are the target of this persecution by those who would seek to usurp God's Sovereignty. Our own civil government has become another King George. It's occurring every day, almost everywhere in America, at the city, county, state, and federal levels. Crafty and cunning men are working diligently behind the scenes in a concerted effort to control and curtail the expression of religious faith. Freedom of religion is in jeopardy in America as never before.

> **Those who already walk submissively will say there is no cause for alarm. But submissiveness is not our heritage. The First Amendment was designed to allow rebellion to remain as our heritage. The Constitution was designed to keep government off the backs of the people. The Bill of Rights was added to keep the precincts of belief and expression, of the press, of political and social activities free from surveillance. The Bill of Rights was designed to keep agents of government and official eavesdroppers away from assemblies of people. The aim was to allow men to be**

> free and independent and to assert their rights against government.
>
> Laird v. Tatum, *408* US 1 at *28* (Douglas, dissenting)

In recent decades there has been a dramatic transformation in the complexion of civil government. If we were truly honest with ourselves, we would have to acknowledge that the fault lies within our own camp. Shortly after the turn of the century, a doctrine, which we shall refer to as "pietistic pluralism," began to be widely popularized in many Christian circles. It is based upon the following presupposition: *Civilgovernment is engaged in that which is "secular," the church in the "spiritual," That which is secular is "worldly." Christians are to be spiritual, not worldly.* It is only a small step from there to the conclusion that Christians should not be "political," because politics is also "worldly." This doctrine was conceived of by secular-humanists, and then furtively planted within our camp. Pluralism asserts that one set of principles ("religious") governs the church, while entirely separate principles ("secular/irreligious") govern the State, and that which is not specifically religious is secular and under the jurisdiction of the State.

> We must remember that the Bible makes no distinction between the secular and the religious. The modern state attempts to **make** this distinction and use it as a reason for regulating Christian schools. Since Christian schools teach **socalled** "secular" subjects, the schools come under state licensure.
>
> *The New Tyranny,* John Whitehead, p. 19

Humanists care little for how the church is internally governed, but they certainly don't want the civil powers governed by God's Laws. So they rewrite history and "reinvent" government. Perhaps one of the biggest lies of all is that "America has a pluralistic heritage." The overwhelming evidence decimates this humanist theory and substantiates the fact that America was founded as a Christian Republic. In forgetting their heritage, Christians have been easily hoodwinked by humanists. The shelves of Christian bookstores are now brimming with books which reinforce the humanist doctrine that America is a "plural society." The humanists said, "See how wicked the government is? Christians shouldn't be involved in such worldliness! They should only be about the work of evangelism." Many a Christian bought the lie, and this led to a mass exodus of Christian civil servants from government. The pietist preachers reinforced the lie by misrepresenting "Render unto Caesar" as a doctrine which elevates Caesar to the status of a coequal with Christ; as though the State had its own realm, autonomous from the rule of God, and unaccountable to the people it governs. The organized church once exerted a powerful moral influence over our civil servants. The preaching from unlicensed pulpits regularly held our government accountable to God's Laws, and answerable to the People. Acceptance of pietistic pluralism sabotaged the church's moral influence over government.

Nature abhors a vacuum, so the void was rapidly filled by secular-humanists, pagans and atheists. **As** the government became more and more corrupt, it served to reinforce the message of the pietists: "See how wicked the government is? Christians must have nothing to do with it!" Their proclamations became self-fulfilling prophecies.

> The only thing necessary for the triumph of evil is for good men to do nothing.
>
> Edmund Burke, *America's God and Country,* William J. Federer, p. *82*

Concurrently, there was an exponential growth in the size of government. This stands to reason, as the humanist philosophy views more government as the answer to all of society's ills. At one time the church, as a formal institution, played the significant role in society, and civil government played a minor, if not insignificant, role. It is obvious that, in recent decades, those roles have been reversed. As in Rome, the State *is* the Church.

Christians have very foolishly turned over the reins of power to God's enemies. As if to forewarn us, Jefferson admonished, "Eternal vigilance is the price of liberty." It doesn't require a Christian or a *five-point* Calvinist to discern the reckless imprudence of placing great power in the hands of unrighteous men. Turned over to his own devices, and left unrestrained by the People that appointed him to office, the pride of man, as he serves in the capacity of ruler, will generally compel him to seek more prestige and power than the People had delegated to him. Multiplying many pretentious public servants, their cumulative pride equals an arrogant authoritarian State, which consumes like a parasite and ultimately destroys the nation. As

Sir Francis Bacon put it, "It is a strong desire, to seek power, and to lose liberty." Civil governments are ordained of God to be the protector of the People—their defender. But countless historical examples demonstrate how readily civil governments become the enemy of the People—a menace. Providentially, America has been blessed with a strong weapon against tyrants—the Constitution.

> **In questions of power, then, let no more be said of confidence in man, but bind him down from mischief by the chains of the Constitution.**
>
> Thomas Jefferson, *The Works of Alexander* Hamilton, edited by Henry Cabot Lodge, vol. 9, p. 470

Chains are of little use in restraining government criminals, if the People are apathetic in using them.

> **Unless the mass retains sufficient control over those intrusted with the powers of their government, these will be perverted to their own oppression.**
>
> To: Mr. Van Der Kemp (1812), *The Writings of Thomas* Jefferson, Washington ed., VI, 45

> **Fear is the only restraining motive which may hold the hand of a tyrant.**
>
> "Rights of British America" *(1774) The* Writings *of Thomas Jefferson,* Ford ed., vol. I, p. 436

THE LICENSED CHURCH AND THE DIVINE RIGHT OF KINGS

The formation of America as a voluntary union of sovereign and independent states, established by the People, and governed by God's Laws, is without equal in history. It is the best and most noteworthy example of the application of Protestant Reformation theology to a social order. Appreciation for that legacy has been all but lost to historical revisionism. Worse yet, it has been seriously undermined by preaching which is myopic, if not entirely one-sided. Licensed preachers generally preach that which is consistent with their legal status. As an example, we have oft heard Romans 13 preached only in the context of the citizen's responsibility to submit to the government. Rarely, if ever, is there any mention of the government's responsibility to submit itself to God and be His "minister." By inference, if not by direct command, they preach a doctrine of *unlimited submission* to government, because no exceptions to submission are ever mentioned. In substance, what they are promulgating is a doctrine of *voluntary compliance.*

Because of *voluntary compliance* preaching, millions in our day have come to believe that the Bible explicitly instructs the Christian to *obey anything the government tells you to do.* It is no coincidence that voluntary compliance preachers are always licensed preachers, employed by licensed churches. Every voluntary compliance preacher cherishes freedom of religion in America; a freedom which came about as a direct result of unlicensed preachers who not only personally engaged in civil disobedience, but who instructed many others to do the same. Moreover, they militantly defied the king, as a very large number were also militia commanders. Today's voluntary compliance preacher enjoys his freedom of religion, purchased by the very lives of other men, and he is often heard to laud the courage and conviction of America's Founders. How then can they condemn those who are fighting to restore the exact same principles, today? It is clear that voluntary compliance preachers have never perused *Vindiciae Contra Tyrranos* or *Lex, Rex.*

Most Christians are oblivious to the fact that they are witnessing the rapid reemergence of the ancient Babylonian system of tyranny, known as the "divine right of kings." Numerous licensed preachers are actively aiding and abetting; the doctrine itself is regularly taught from many a licensed pulpit. Not surprisingly, the British monarchs, and their Loyalist licensed Tory priests, used Romans 13 in precisely the same manner as licensed preachers use it today. Many a licensed preacher is remarkably hypocritical when expounding upon Romans 13; for although there is little question that they have submitted (rather, *subordinated)* to the "higher power" of civil government (even going far beyond mere submission, and opening a Pandora's box of "voluntary compliance" issues), they have violated submission to what is unquestionably the "highest power" of all—the Sovereignty of Christ over His church.

> **He himself is before all things, and in him all things hold together. He is the head of the body, the church; he is the beginning, the**

> firstborn from the dead, so that he might come to have first place in everything.
>
> Colossians 1:17-18

It is logical and befitting that Anton LaVey should incorporate the Church Of Satan. However, no minister of Christ has the authority to arrange for any other than Christ to be head of His church. It is an act of tyranny to make covenant with the civil magistrate and agree, by contract, that *Caesar* is "sovereign" over the church. Moreover, it is mutiny to delegate the headship of the church to another Captain than Christ. The Commanding Officer has been decommissioned by hirelings. The King Of Kings has been publicly dethroned in a ceremonial *coup d'état*, stripped of His Sovereignty in His own temple. The very keystone of this satanic doctrine of *unlimited submission to government* is the licensing of the church. Yank that stone (unlicense the church) and this satanic stronghold will come crashing down like the walls of Jericho.

The entire history of the Refotmation and Protestantism is the antithesis of government *voluntary compliance.* A popular Puritan saying, in both England and America was, "Resistance to tyrants is obedience to God!" That quote was first attributed to John Bradshaw, the Puritan president of the high court that tried and sentenced King Charles I to be executed, in 1649. Kowtowing to the civil ruler is certainly the Roman tradition, but it simply doesn't square with the history of the church of Jesus Christ. Many of the most noted and respected figures of church history established great church movements, such as the Reformation, in blatant defiance of the established ruling order. In the whole of church history countless millions of believers have been imprisoned, tortured or killed, specifically over the issue of civil disobedience to wicked rulers. Indeed, the establishment of America itself is the direct result of Reformation theology and the Protestant practice of disobedience to despotic civil government. Were it not for the Reformers, branded "Protestants" (protestors) by their enemies, there would be no independent America—there would be no freedom of religion. Government *voluntary compliance* originated with the Babylonian doctrine of the divine right of kings. However, it was the Roman Church which first twisted the intent of Romans 13 to justify it.

Unlimited submission to civil government is a doctrine wholly incompatible and contrary to the Scriptures, the church's orthodox creeds, and certainly that of Reformed theology and the history of Protestantism. Millions of Christians that call themselves "Protestant" haven't protested anything for years! The Apostles Paul and Peter are the most-quoted sources of this pusillanimous brand of Christianity. But does anyone really believe that these men were anything but valiant warriors? The book of Romans is often termed a "prison epistle." Just why is that? "He is the minister of G o d infuriated Nero because Paul was holding him accountable to the "higher power" of Almighty God. Not unlike so many of our politicians and bureaucrats today, the Caesars ruled by the divine right of kings, and believed they were not accountable to anyone, including God Himself. Moreover, this same Paul, who is the alleged source of *government voluntary compliance,* was in reality, a "nonconformist" and espoused Christian *noncompliance.*

> And be not conformed to this world: but be ye transformed by the renewing of your mind, that ye may prove what is that good, and acceptable, and perfect, will of God.
>
> Romans 12:2

Note that this command is located only a few paragraphs prior to the passage in Romans 13! In order to be consistent in their assertions, those who hypothesize that the Bible requires *passive obedience and submission* to the dictates of civil government, would need to also argue that many of the greatest and most notable men of church history disobeyed Scripture — Gutenberg, Huss, Wycliffe, Tyndale, Luther, Calvin, Knox, America's Founders... In fact, even the Apostles, and Christ Himself, would have to be considered subversive lawbreakers, since they all regularly and consistently challenged and resisted the established ruling order, whenever it violated the Higher Law. God's faithful aren't mealymouthed pacifists, they're heroic warriors, and as Christ said of His faithful followers:

> From the days of John the Baptist until now, the kingdom of heaven has been **forcefully** advancing, and forceful men lay hold of it to advance it.
>
> Matthew 11:12

Forceful men are anything but mealymouthed passivists. The term "mealymouthed" comes from the German, *Mehl im Maule behalten* "to carry meal in the mouth," that is to say, to be indirect in speech. Martin Luther was one of the first known to have used this term, as is evidenced in his writings against mealymouthed clergymen. Luther knew what it meant to lay hold of Christ's kingdom and forcefully advance it. Christ declared that, "I will build my church; and the gates of hell shall not prevail against it" (Mt 16:18). We are members of Christ's Body, and we are to be about the business of forcefully advancing Christ's Kingdom, as we assail the very gates of hell (Mt 16:18). Government *voluntary compliance*, through government licensure, precludes doing so.

Passive submission and the failure to challenge wicked rulers were significant factors in why the nation of Israel was repeatedly judged by God. All too often, an unrighteous king would rise up and, through his deeds and ordinances, encourage the nation to join him in wickedness. Too often none, save one lone prophet, rose up to oppose these tyrants. The few that did usually paid a great price, and we revere them for their courage and conviction. Few would have dared to openly associate with or befriend these valiant defenders of liberty. It is a sad commentary on the timid and cowardly nature of man that the antagonists of tyranny have always been counted as a mere remnant.

> **Nor let us tempt Christ, as some of them als tempted, and were destroyed. Now all these things happened to them as examples, and they were written for our admonition, upon whom the ends of the ages have come. Therefore let him who thinks he stands take heed lest he fall.**
>
> I Corinthians 10:9, 11-12

Providentially, America's founders had a Bible, commonly available in their day, the Geneva Bible, the study notes of which completely annihilated "the doctrines of demons." By comparison, the majority of modern study Bibles only serve to reinforce the notion of *voluntary compliance* with government. Perhaps one day we shall see a Bible publisher be forthright in openly stating their agenda, and entitle their composition, The *Divine Right Of Kings Study Bible.*

"For he is the minister of God to thee for good." But what is the Christian to do when that government and its rulers are in rebellion to their Sovereign? Past generations of Christians have had to deal with this issue, including America's Founders, and so now must we. What we can learn from history is that the Christian is responsible before God to advance the cause of righteousness and oppose evil. He cannot, therefore, submit himself unquestioningly to the wicked purposes of a civil government that has terminated its service as God's minister and has enlisted as a minion in Satan's army. To do so will bring the same judgement upon our land as came upon Israel for their complicity with wicked kings, corrupt judges, profane priests and false prophets.

> **And can the liberties of a nation be thought secure when we have removed their only firm basis—a conviction in the minds of the people that these liberties are the gift of God That they are not to be violated but with Hi wrath? Indeed I tremble for my country when I reflect that God is just; that His justice cannot sleep forever.**
>
> "Notes on Virginia," (1782) *The Writings of Thomas Jefferson,* Forded., *III, 267*

CHAPTER 4 CHRISTIANITY, INC.

Bureaucratization is nothing new for the church. The hierarchy of the medieval church was a rationally organized administrative system modeled on that of the Roman Empire. The most obvious recent example of our success in spreading bureaucratic structures is the denomination... Watch their day-to-day operation, their hierarchical chains of authority, their external dealings, and what do you see—the "body of Christ" or a pale ecclesiastical version of a multinational corporation?

The Gravedigger File, Os Guinness, p. 153

The War for Independence terminated the sovereign reign of the British monarchy over the Anglican Church in America. In 1789, they adopted a new constitution and reorganized as the "Protestant Episcopal Church." Efforts were made to obtain an English Bishop in America by appointment of the king, but those efforts failed. Attention turned toward receiving federal sanction from the American Congress, through the act of incorporation. Inherent in the structure of episcopal government of that day was the obligatory earthly sovereign. The Episcopal Church in America had no difficulty perceiving that the civil government was the sovereign of all corporations, and that it could function as king—a surrogate sovereign in the place of the King of England. In 1811 Congress ratified just such a bill, to incorporate the Episcopal Church in Alexandria, Virginia. When the bill was presented for President James Madison's signature, he promptly vetoed it. He furnished a list of his objections, in a veto message, which in part included:

> **Because the bill exceeds the rightful authority to which governments are limited by the essential distinction between civil and religious functions, and violates in particular the article of the Constitution of the United States which declares that 'Congress shall** make **no law respecting a religious establish**ment.' **The bill enacts into and establishes by law sundry rules and proceedings relative purely to the organization and polity of the church incorporated... This particular church, therefore, would so far be a religious establishment by law, a legal force and sanction being given to certain articles in its constitution and administration.**
>
> *Messages* and Papers *of the Presidents,* vol. *1,* pp. 474-5

James Madison had no difficulty with grasping the fact that the bill was wholly unconstitutional, although the majority in Congress evidently did not. With the Episcopal Church having already declared its intentions, the Virginia state legislature prevented any church from ever incorporating by amending their Constitution to preclude their doing so. To this very day, it is unlawful to incorporate a church in Virginia.

Madison is generally credited as having been the "chief architect" of the federal Constitution. His theological studies as a young man had impressed many of his contemporaries. He had grown up a Virginian in an era when religious persecution was commonplace. Although he had been a member and faithful attendee of the Anglican Church, he strongly opposed any form of government sanction of religion. Subsequent to his term as President, Madison wrote an essay on the evils of corporations, in general, their abuses in Europe, and the importance of the states to not charter them in America. Contained within it is a section addressing "ecclesiastical corporations":

> Ye **States of America, which retain in your Constitutions or Codes, any aberration from the sacred principle of religious liberty, by giving to Caesar what belongs to God, or joining together what God has put asunder, hasten to revise and purify your systems...**
>
> "Detached Memoranda by James Madison (1817)," *The* Founder's Constitution, vol. 5, p. 103

A Brief History of the Modern Corporation

In English history, it is evident that the use of the corporation was adopted from Rome.

> The powers, capacities, and incapacities of corporations, under the English law, very much resemble those under the civil law; and it is evident, that the principles of law applicable to corporations under the former, were borrowed chiefly from the Roman law.
>
> *Commentaries On American Law,* James Kent, vol. 2, p. 217

The earliest use of corporations in England can be traced there by the expanding influence of the Roman Church. The fall of the Roman Empire did not in any way lessen that influence, nor did Rome's fall diminish the influence of her civil law. The Roman Church would ensure the promulgation of Roman civil law for many centuries.

> Such was the constitution and dominion of Christianity, when the fall of the Western Roman Empire and the Teutonic migrations cast upon its Western branch the burden of preserving Europe from anarchy The burden had hardly been assumed when associations in the nature of corporations made their appearance as part of the structure of the Western Church. The corporations that emerged in the history of the Roman Catholic Church and its successor, the Church of England, were of there classes: (1) Convents, (2) Catholic Chapters, and (3) Colleges of Collegiate Churches.
>
> *Corporations; Origin & Development,* John Davis, vol. 1, p. 40

The earliest corporations formed in England were Roman Catholic monasteries. The monks and ecclesiastics who organized them were schooled in Roman canon law. Canon law is not to be confused with what Christians have long called the "sacred canons" — the sixty-six books canonized as the Bible. Roman canon law is, rather, deeply rooted not in Scripture, but in Roman civil law.

> One other avenue through which the Roman law reached the English law and undoubtedly modified it in both form and substance may be anticipated. The Canon law, the system of law built up by the Roman Catholic Church, was in most respects based on the Civil law of Rome and derived its methods and maxims from it. Each was permitted, on principle, to supplement the other in its application.
>
> *Ibid.,* vol. 2, p. 235

Canon law embraced the Roman civil law entity, the corporation; but rather than the State being sovereign, the pope was sovereign over the corporation. For the most part, however, the pope only chartered ecclesiastical corporations.

During the Middle Ages, a broad diversity of corporations were formed for a variety of purposes, other than ecclesiastical. From their legal attributes, it is evident that they were direct legal descendants of the Roman corporation. Some were chattered by monarchs as profit ventures, and granted an exclusive mercantile privilege — a monopoly. But not all corporations established in this era were franchises of the crown. If they were not established as mercantile ventures, they could often be legally formed much as the unincorporated association is formed today — as an act of spontaneous mutual consent of its members. Provided they did not violate the laws of the land, they were legally recognized. These included "Educational," and "Eleemosynary" corporations, such as universities, hospitals, orphanages, charities and guilds. The University of Oxford is an example. Since early English non-mercantile corporations were not chartered by a monarch or any civil magistrate, they did not come under direct government jurisdiction. However, this autonomy and self-determination did not last for long.

> What is clear, and important, is the preoccupation of the English King-state to bring these entities under its own control, and to propagate the doctrine that they could exist only by state creation. This, perhaps the first recorded struggle in the Anglo-Saxon world of corporations with a governmental organized society, set a pattern from which, as will appear, we have not yet escaped. Whether through fear of power which might challenge the state, or through desire to obtain revenue, or through the prehensile instinct which most governments have of seeking to determine the lines of social and economic development, the Tudor kings, and the Stuarts after them, vig-

orously insisted that there could be no corporations save by a royal grant.

"Historical Inheritance of American Corporations," Adolf A. Berle, Jr., Cases *and Materials on Corporations*, pp. *1-2*

The legal and historical basis for the form of incorporation that is used today in America is the result of our English heritage. The corporate entity is but a portion of the entire body of law inherited from England, upon which much of our legal system is based. For better or worse, the legal doctrine had long been established that all corporations are creatures of the State.

> By the time Blackstone came along, the doctrine was settled so far as he was concerned: "But, with us in England, the king's consent is absolutely necessary to the erection of any corporation, either impliedly or expressly given." (thus, the Commentaries in 1766); and in 1780, during the American Revolution, Comyns states concisely that "A corporation is a Franchise created by the King." So stood the law when the United States was winning its independence; and in that state it was transmitted to the new republic. The Crown had won its fight with collectivities of spontaneous or private consensual origin; the state was master. Because the corporation was an instrument and an act of the state, it was regarded in the new country with a kind of fear almost precisely opposite to the fear which exists today... Then, erection of such enterprises was considered to be dangerous because they give too great power to government.
>
> *Ibid.*, p. *2*

After the War for Independence, the responsibility for chartering corporations fell to the state legislatures or to congress. The long history of corporate collusion with autocrats cast a pall over the entire notion of incorporating businesses. The public would simply not patronize a government franchise; this in spite of the fact that Americans were very proud of their republican form of government. Furthermore, the State-chartered corporation was not part of the common law, but rather originated in mercantile and Roman civil law. The lingering memories of the abuses of British mercantilism set many of the early Americans' teeth on edge, just to ponder the expansion of corporations in America. Mercantile law places considerable priority on avoiding personal responsibility, and this is the very basis of why businesses incorporate—owners and officers do not want to be held accountable for their actions. At the common law, there must be personal responsibility and accountability for injury or loss. This is precisely what American consumers demanded of their manufacturers and merchants—no ability to shirk responsibility behind a corporate veil. As such, most businesses operated as sole-proprietors or partnerships (or what was termed "copartnerships"), and prior to the time of the industrial revolution, the incorporation of businesses was rare. The process was tedious and required a special act of the legislature, most of which were loath to endorse incorporation. So suspect was the act of incorporation, that businesses would resort to it only in those rare cases where it was not feasible to operate any other way. Certainly, it was unnecessary for a church to incorporate; and who would have seriously contemplated doing so?

The advent of the industrial revolution dramatically changed the landscape of business forever. Its huge factories and railroads created new demands for investment capital, as well as limiting restrictions and standardizing rules for interstate commerce. Without incorporating, railroads were relegated to operating as small, independent rail lines in each individual state. Their only option for raising capital was going to the bank, since they had no shares they could sell. Public attitudes would need to adapt in order to accept the *necessary evils* of progress. Soon enough, they did. State statutes were liberalized, starting with New Jersey just prior to the turn of the century, which earned it the title "mother of corporations." Corporate statutes specified procedures for the creation, management and administration of corporations. Legislatures divested themselves of granting corporate charters and delegated the power to create corporations to the office of Secretary Of State. Rather than having to lobby their legislature, one could now simply fill out the necessary forms. But in many states the corporate statutes made no mention of churches being excluded.

> This was the age of... collectives, and, above all, vertically integrated corporations. Is it surprising that religious denominations, led by clergy and business elites accustomed to

> thinking in the organizational categories of their time, should reorganize themselves on lines parallel to the worlds of business and government?
>
> *The Organizational Revolution,* Craig Dykstra & James Judnut-Beumler, p. 315

> Thus, as the United States experienced industrialization and the consequent growing complexity of economic and cultural patterns, the denominations were affected by those same forces. They naturally, became what came to be termed "non-profit corporations," subject to the limitations and problems of such organizations but reaping the benefits as well.
>
> *The Organizational Revolution,* Louis Weeks, p. 38

National denominations were the first to form "religious charitable corporations." Over time their member local churches were also influenced to incorporate. Prior to the turn of the twentieth century, only a smattering of churches in various states even attempted to incorporate. Those that attempted were generally turned down, because the legislatures deemed it to be a blatant violation of the establishment clause of the First Amendment. Any church that sought State benefits was held suspect. Space (and the reader's interest level) does not afford us the opportunity to more thoroughly develop an entire history here; but suffice to say, the pendulum has now swung to the opposite extreme. Not only is business incorporation commonplace, but the incorporation of the church has become even far more commonplace than the incorporation of the for-profit business!

The vast majority of churches in America have erroneously presumed that they cannot function effectively without the sanction of civil government. The fault is not primarily that of the government, but of Christian attorneys. One of the most allegedly "well respected" and "highly regarded" of them has made the following assertion:

> A church can exist as either a corporation or an unincorporated association... In general, any church that is not a corporation is an unincorporated association.
>
> *Pastor, Church & Law,* Richard Hammar, p. 127 (1983)

Hammar's assertions raise some interesting questions: If a church is organized as neither a corporation or an unincorporated association, does that mean that it cannot legally "exist"? How did churches organize prior to the turn of the century when incorporation of the church was rare? Were they all unincorporated associations? What about churches in Virginia, where church incorporation has never been permitted?

Hammar is promulgating the fallacies of his pagan law professors and the social change agents, not the clear intent of the First Amendment. The incorporation of church denominations were virtually unheard of in America prior to the turn of the century, and also very unusual for local church bodies prior to the 1940's. They organized as neither corporations or unincorporated associations. Hard as this may be for the modern attorney to grasp, they organized as c-h-u-r-c-h-e-s!

Here are several additional questions: Did non-incorporated churches back then function any less effectively than they do today? Were churches sued and entangled in a bureaucratic quagmire the way they commonly are today? Is society any better off as a result of churches incorporating? We shall demonstrate herein how church incorporation (and in the following chapter, the 501c3), or what we refer to as "church licensure," is not only unnecessary, but has become *the* major impediment to the church's fulfillment of its biblically mandated obligations.

> Before proceeding further, we must face certain realities. "Churches" in the New Testament had no corporate charters. Any time a church goes to court as a corporation, that aspect of defense is purely legal—not Biblical.
>
> *The Separation Of Church and Freedom, Kent* Kelly, p. 130

It is this author's position that churches don't belong in court in the first place, particularly as a defendant. But with the popularity of State incorporation has come an exponential increase in the number of civil suits against churches. Attorneys tell us that incorporation "protects" the church. Oh, really? Then why are they being sued so often?

Millions of Christians in America are consciously participating and working to restore the purity of worship, and simplicity of structure the early church knew, prior to the time of Constantine. The early church, for many, while not a perfect example, is still our best historical standard of the effective and unadulterated outworking of the

Christian faith. The early church was an unlicensed church. The most significant advancement of the Gospel in the world today is also taking place through an unlicensed church—the church in China. The church in America must once again reject the Roman institution of State incorporation, if it ever hopes to renew her former glory.

> Whoever shall introduce into public affairs the principles of primitive Christianity will change the face of the world.
>
> Benjamin Franklin (1778), *America's God and Country,* William J. Federer, p. 246

INCORPORATING THE CHURCH IS STATE ESTABLISHMENT OF RELIGION

> "The churches of America do not exist by the grace of the state; the churches of America are not mere citizens of the state. The churches of America exist apart; they have their own vantage point, their own authority. Religion is its own realm; it makes its own claims. We establish no religion in this country, nor will we ever."
>
> Ronald Reagan, speech at Ecumenical Prayer Breakfast, Dallas, Texas (August 23, 1984), *Public Papers of the Presidents*

Would to God that Reagan's assertion were true; but it is not. There are an estimated 350,000 organized churches in America, and over 19,000 denominations. An estimated 90% of local churches, and 99% of all denominations, have been legally established by the government. By the incorporation of churches, government has become the great franchisor of religion.

> The 'establishment of **religion'** clause of the First Amendment means at least this: Neither a state nor the federal government can set up a church. Neither can pass laws which aid one religion, aid all religions, or prefer one religion over another... Neither a state nor the federal government can, openly or secretly, participate in the affairs of any religious organizations or groups and vice versa. In the words of Jefferson, the clause against establishment of religion **by** law was intended to erect 'a wall of separation between Church and State'.
>
> Everson v. Board of Education, 330 US 1 at 15, 16 (1947)

The First Amendment to the Constitution forbids government from establishing religion. Few have ever pondered how the establishment clause is violated when a state incorporates a church. Congress itself failed to recognize it in 1811, but James Madison, thankfully, did. So did the Virginia legislature when they amended their Constitution, banning the incorporation of churches. In order to more fully appreciate the legal ramifications of incorporating a church, let us analyze their respective legal definitions:

> Church. In its most general sense, the religious society founded and established by Jesus Christ, to receive, preserve, and propagate His doctrines and ordinances.
>
> Black's Law Dictionary, 6th Ed.

> Corporation. An artificial person or legal entity created **by** or under the authority of the laws of a state. An association of persons created **by** statute as a **legal** entity.
>
> *Ibid.*

Licensed professionals that incorporate churches use the terms "incorporated church" or "church corporation" to describe their cliental. But in analyzing and attempting to merge the definitions above, it should immediately raise legal and theological concerns for church leaders and members. When a church incorporates, who creates and establishes the church? Who is head of the church? Is the church reduced from the living body of Christ into an "artificial person"? If the church is placed "under the authority of the laws of the state," will these laws interfere with the church being able to "preserve and propagate His doctrines and ordinances"?

This last question is **really** the crux of the problem with incorporation of any church: it subordinates the church to laws which apply to corporations, laws which are having a devastating impact upon the church. Moreover, corporations are not protected or guaranteed any rights by the Constitution. This is precisely **why** religious freedoms have eroded into a fading memory. The one institution that so valiantly championed freedom of religion has abandoned it, by coming out from under the **legal** protections of the First Amendment. The practice of incorporating churches has become so commonplace that many church leaders presume

that the law somehow requires them to do so. However, there is no such law, nor is there any law which compels a church to organize as a "nonprofit charitable corporation" or an "unincorporated association."

> And where there is no law there is no transgression.
>
> Romans 4:15

By incorporating the church, the government is given exactly what it wants — control. With that control they have intimidated and interfered with the church speaking out on moral issues. They have "legalized" that which is biblically unlawful and declared such issues to be matters of "public policy," outside the purview of the incorporated church. Once the government ratifies statutes or renders court decisions that hold immoral deeds to be "legal," such as abortion and sodomy, a creation of that government, like an incorporated church, is not permitted to openly declare otherwise. To do so would be a violation of its corporate contract. At law, and by consent of the parties to the contract, the government is absolutely correct in asserting such a position. King George would be ***green with envy*** over such bureaucratic cunning.

Incorporation is not a right. Under the law in America, incorporation has always been a State privilege. Use of this State privilege results in the church losing the legal status of being a "free-church." The incorporated church literally places itself in league with the civil government — it makes covenant with the State. Its new and diminished status at law is a "tax-exempt charitable religious organization," or as the IRS and others would say, a "church organization" or a "religious organization." The word "church" is thereby diminished to a mere adjective. The government no longer recognizes its legal status as a "church," separate, sovereign and protected from the government by the Constitution, but as a "creature" and a "creation" of that government. As its creation, that religious organization is fully accountable to its creator, comes under jurisdiction of its creator, and must comply with the demands of its creator.

While it is probable that the civil government has enticed the church to diminish her status by offering certain privileges and benefits, no government official has likely ever ***forced*** a church to incorporate. In fact, the First Amendment expressly forbids that government coerce a church to do what is contrary to its religious beliefs. It is, therefore, errant to point an accusatory finger at the government; the greater error is with the church. How did the co-opting of our churches occur? The government probed our front lines and identified the soft spot in our defenses: "Have we got a deal for you! Just look at all these terrific privileges and benefits!" They tickled the ears of the various church denominations, as well as the seminaries which train the ministers, who in turn encouraged local church bodies to also incorporate.

> For the time will come when they will not endure sound doctrine; but after their own lusts shall they heap to themselves teachers, having itching ears; And they shall turn away their ears from the truth, and shall be turned unto fables.
>
> 2 Timothy 4:3-4

The word "corporation" comes from the Latin corpus, which means "body." Christ is the head of the corpus *ecclesia*. However, Christ cannot be the head of a State incorporated church, because the head of all corporations in America is the civil government. Christ said to "Render to Caesar the things that are Caesar's, and to God the things that are God's" (Mr 12:17). Incorporating a church is an act of rendering unto Caesar, that which is exclusively Christ's:

> The eyes of your understanding being enlightened; that ye may know what is the hope of his calling, and what the riches of the glory of his inheritance in the saints, And what is the exceeding greatness of his power to us-ward who believe, according to the working of his mighty power, Which he wrought in Christ, when he raised him from the dead, and set him at his own right hand in the heavenly places, Far above all principality, and power, and might, and dominion, and every name that is named, not only in this world, but also in that which is to come: And hath put all things under his feet, and gave him to be the head over all things to the church, Which is his body, the **fulness** of him that filleth all in all.
>
> Ephesians 1:18-23

Christ has all authority in heaven and in earth. In only three specific ways have some of Christ's powers been delegated to men for ruling within certain jurisdictions in the earth. Such is the case of civil magistrates, whose exclusive realm is the ministry of justice. He has also delegated to elders (and pastors) the rule of the church, whose exclusive realm is the ministry of grace. To the husband has been delegated the rule of the family, whose exclusive realm is the ministry of education. But Christ never delegated any authority for the civil government to rule over His church, let alone to be the head of the church. The church is under His exclusive jurisdiction, alone. He is Head of the church, and no other:

> And he is before all things, and by him all things consist. And he is the head of the body, the church; who is the beginning, the firstborn from the dead; that in all things he might have the preeminence.
>
> Colossians 1:17-18

> Christ is the head of the church: and he is the saviour of the body.
>
> Ephesians 5:23

The church is termed the "bride" and "wife" of Christ, and a "virgin" (Is 61:10; Mt 25:1, 7, 10, 11; 2 Cor 11:2; Rev 18:23; 19:7; 21:2, 9; 22:17), and Christ is termed the "bridegroom" and "husband of the church (Is 62:5; Mat 9:15; 25:1, 5, 6, 10; Jn 3:29). The intimacy and passion implicit in such covenantal terminology, as well as the obligation to be faithful to our vows, should not be taken lightly.

> Do not be yoked together with unbelievers. For what do righteousness and wickedness have in common? Or what fellowship can light have with darkness? What harmony is there between Christ and Belial? What does a believer have in common with an unbeliever? What agreement is there between the temple of God and idols? For we are the temple of the living God. As God has said: "I will live with them and walk among them, and I will be their God, and they will be my people. Therefore, come out from among them and be separate," says the LORD.
>
> II Corinthians 6:14-17

Most pastors are quick to apply the above Scripture to the issue of marriage, counseling the Christian that they must not marry a non-Christian. Yet, they fail to recognize that this passage applies to many other areas of life besides marriage. Does it not also apply to the conduct of the church? The incorporated church has yoked itself with unbelievers. "What does a believer have in common with an unbeliever?"

THE ATTORNEYS' RATIONALE

In spite of the fact that there is no biblical support for a church to incorporate, and that there is ample biblical support to show that a church must not incorporate, attorneys seem to find plenty of excuses (lame as they usually are) for why it's a good idea, anyway. Here's an example from "*The* Authority on tax matters affecting churches":

> It is the opinion of Church Management & Tax Conference that where the law permits the incorporation of a church, it seems to be the "path of least resistance."
>
> *Clergy & Professional Tax* Conference, (1997) Michael Chitwood, p. 28

Needless to say, Chitwood can't offer conference participants any scriptural support for his recommendation that clergy take the "path of least resistance." However, he is correct in asserting that incorporation will do just that. Taking Chitwood's "path of least resistance" will also result in taking "the mark of the Beast," at least according to Chitwood's formula. Chitwood has stated in his conferences, "The Social Security Number is the mark of the Beast." Yet, he insists that "all churches" must have EINs. If the SSN is "the mark of the Beast," why wouldn't an EIN be the same thing?

> Law requires that all churches apply for an Employer's Identification Number even if they do not have any employees.
>
> *Ibid.*, p. 29

His authority for the law? He cites not law but the General Instructions for IRS Form SS-4. Contrary to the opinions of many "church law" practitioners, government forms are not "the law," nor are they even, in many cases, an accurate reflection of the law. They are, at best, what a government bureaucracy wants you to believe the law says.

Chitwood graciously provides a copy of the SS-4 Instructions, on which is highlighted, "Who Must File — Nonprofit organizations (churches, clubs, etc.)." Contrary to Chitwood's interpretation, the law does not require that "all churches" obtain an EIN. Just like Social Security Numbers for individuals, EINs are completely voluntary for free-churches, because there is no law requiring anyone to obtain one. However, the law does require that corporations and non-profit organizations obtain one. A church is not a non-profit organization until it elects to become that, and this is done by incorporating as a non-profit organization. It is, therefore, important to fully appreciate, by way of definition, the legal attributes of the corporation.

> Corporation. The law treats the corporation itself as a person which can sue and be sued. The corporation is distinct from the individuals who comprise it (shareholders). The corporation survives the death of its investors, as the shares can usually be transferred. Such entity subsists as a body politic under a special denomination, which is regarded in law as having a personality and existence distinct from that of its several members, and which is, by the same authority, vested with the capacity of continuous succession, irrespective of changes in its membership, either in perpetuity or for a limited term of years, and of acting as a unit or single individual in matters relating to the common purpose of the association, within the scope of the powers and authorities conferred upon such bodies by law.
>
> Black's Law Dictionary, 6th Ed.

Here we will list the alleged "benefits" of incorporating a church, and then provide a rebuttal:

PRO: Corporation Is a "Person": it may represent its shareholders (or members) and perform general business functions on their mutual behalf.

CON: The corporation at law is an "artificial person." It exists in a file drawer as a stack of papers. It is "given life" by the state that charters it. Performing business on the part of shareholders, such as banking, buying and selling property, and entering into contracts, would be all-but impossible for the publicly-traded company, were it not for the corporate status. Selling shares to raise capital would be a major problem, were it not for the corporate structure. Churches are not companies, nor do they have shareholders. They have an enviable legal status in America, equal (perhaps, in some ways, even superior) to civil government. The church at law is a "sovereign," and therefore, it is self-governed and self-sustaining. Attorneys almost invariably fail to comprehend that a church needs no legal *blessing* of government to legitimize its legal status. Churches should operate as sovereign churches, not as government-regulated business enterprises, franchised by the State.

PRO: Distinct Personality: the "person" of the corporation is separate and distinct from the members who comprise it. Corporate "veil" protects church officers from personal suit.

CON: This theory holds that if the corporation is sued, the "person" of the corporation becomes the fall *guy*. It accepts all the liability and the directors and officers are indemnified (held harmless). At one time, incorporation did indeed provide an effective barrier against personal suit for corporate officers and directors. Courts used to make it exceedingly difficult for a plaintiff to enjoin directors and officers (and shareholders or members), as "interested parties" in a suit against a corporation. There was a presumption of indemnification and that they were "disinterested parties" to the suit and could not be enjoined. But this is often no longer the case. In one statistical study, "Piercing the Corporate Veil", it was determined that piercing was granted in approximately *40* percent of all cases in which the issue was raised {76 Cornell L. Rev. 1036}. Many an attorney now knows how to sue church corporations and "pierce" the corporate veil. The ABA is now training them how to do it, and they even get continuing education credits for learning it. Whether merited or completely frivolous, any lawsuit is expensive. Because of the tremendous expense, most civil suits today are settled before they ever go to court. This has only encouraged, and resulted in the exponential growth of, civil and tort suits, far too many of which are filed only to line the pockets of attorneys. Virtually nothing now prevents personal suit, regardless of corporate status.

It has become far more common in recent years, and almost automatic in some cases, to sue the corporate directors and officers, when suing a corporation. Maintaining a viable corporate veil requires complying with all the state statutes pursuant to corporations, something that very few corporations are studious enough to do. There are at least a hundred different ways to pierce the corporate veil, and all that is necessary is some careful scrutiny to determine which state statutes the corporation has not complied with. For example, most corporate directors know that they must hold periodic business meetings, and that the secretary must keep meeting notes, in the form of "minutes." Many secretaries, however, are unaware that they must have those minutes promptly notarized and that failure to do so could invalidate the minutes. As another example, member churches of incorporated denominations which rely upon the corporate charter of the parent denomination, rather than incorporating as a separate entity in their resident state, must register with their Secretary of State. At law they are a "foreign corporation" and must register accordingly, as is required of any other corporation that is headquartered out of state. Failure to perform such *minor* details are common mistakes and become fatal during litigation. Few corporations are operated meticulously enough to pass muster. Most have "clouded" their status. Church corporations are among the most grievous and common of all offenders.

PRO: Distinct Personality: the "person" of the corporation is separate and distinct from the members who comprise it. Corporate "veil" protects church members from personal suit.

CON: Attorneys are taught in law school that a church can either be organized as a corporation or an "unincorporated association." They are never trained how to organize a church any other way. Their concerns for the exposure of association members (as well as officers) could be well founded *if* indeed an unlicensed church was an "unincorporated association." Churches should not be organized as unincorporated associations, but even for those that are, this does not necessarily mean that church members are inherently any more vulnerable to personal attack, than if their church were incorporated. There are far too many practical barriers in having to file a lawsuit against an association, and identifying the names of each and every individual member. Specific lawsuits against any sort of association, that are ever filed in such a manner, are hard to identify, and lawsuits against church associations are even more scarce.

Odds are much higher that a corporation will be sued than the unlicensed church; it's almost like the siren and flashing lights beckoning the *ambulance chaser*. In some cases, the attorney that incorporated the church will later be the same attorney representing plaintiffs in a suit against the church. This stands to reason; since he set it up, he knows all its weaknesses. Some of the more unscrupulous attorneys (and CPAs) function as IRS informants (what the IRS calls "Stakeholders"), receiving a minimum of 15% of the proceeds that come as the direct result of an IRS audit of the church and its members. We call them "tax bounty hunters." Fear is the primary motive for seeking State protection. Is fear something Christians are to become preoccupied with; so much so that we seek the protection of the heathen? Shouldn't we Christians "put on the full armor of God" and place our confidence in the Mighty Warrior, our "shield and buckler," or should we trust in the State to furnish us with some flimsy "veil"?

PRO: Limited Liability Protection: officers and members are not held personally liable for debts incurred by the church-corporation.

CON: Limited liability has its origin in an ancient system of law known as the "law merchant," termed today "mercantile law." Its focus is upon the "negotiability of commercial paper." This includes provisions for the default of debts and bankruptcy. Mercantile law is most clearly evidenced today in a body of law, which has been universally ratified within the state statutes of all fifty states, the Uniform Commercial Code. Out of this body of legal practice has grown an elaborate system of the evasion of debt and personal responsibility. What does it say for us as Christians to avoid accountability for our actions or negligence? What does it do for our witness when we embrace such secular-humanist doctrines and become law merchants? Limited liability is a risky notion as it may tend to promote irresponsible stewardship, and perhaps, even

unethical behavior. Worse yet, it breaks down the natural resistance a church has for going into debt, and fosters a spirit of disregard for God's Laws of stewardship. Church debt used to be quite rare in America. Now it is commonplace to see mortgages on church properties. George Barna has estimated that churches and Christian ministries took in over $250 billion in contributions in the 1980's. With such vast wealth, why do churches so frequently violate God's Laws on debt and usury? What does this say for our faith when we so readily turn to the banker? Limited liability for debt is of negligible value in such situations, anyway, as corporate loans are rarely given anymore without a personal guarantor to sign on behalf of the corporation.

PRO: Perpetuity: continuous succession, irrespective of changes in membership.

CON: Perpetuity is the pagan equivalent of "eternal life." In the Dartmouth College Case [17 US 5181 the Court referred to the State's franchise grant of perpetuity as a form of "immortality." Perpetuity is, no doubt, a necessity to large publicly-traded companies. It provides long-term stability to shareholders in the fast-paced world of daily over-the-counter trading. Were one's perspective that the church is a business, the government-granted privilege of perpetuity could be construed as a genuine benefit. This would be especially true if churches had shareholders. Our perspective should be that the church is an extension of God's eternal Kingdom in a temporal world. True, Christians must think "generationally," and as such, consider the necessity of passing along church property to the use of future generations. However, there are much better means of arranging for the management and protection of church assets, without relying upon the government. After all, asking the government to protect the church is like asking the wolf to guard the sheep!

PRO: Sue and Be Sued: the corporation may sue and be sued in court.

CON: Since the First Amendment bars government jurisdiction over the church, a church may refuse to appear in the government's court to answer charges. The church may, without making an appearance, or by making a "special appearance," challenge the jurisdiction of the court, for any number of reasons. The court must then prove that it has jurisdiction over the church itself, as well as the subject matter, which is extremely difficult, if not impossible, in any civil case. Only where a church has deprived someone of his life or property (i.e. a criminal matter) may the court assume jurisdiction, and then only over the individual responsible for the crime. However, few suits against churches are criminal; the vast majority are civil suits and torts.

Why would a church want to diminish its legal status into something that makes it an easy target for litigation? It's astounding how attorneys twist this one around to make it sound like another one of those "benefits." There's a fly *in* the *ointment;* by incorporating, the court automatically has jurisdiction and challenging the jurisdiction of the court becomes futile. Furthermore, corporations may only be represented by a licensed attorney. Certainly, this is a significant "benefit" for attorneys, but how is it a benefit to the church? Even were a court successful in compelling an unlicensed church into court, there is often no necessity of retaining an attorney and incurring the expense. Any competent counsel may appear in court, if so authorized by the church.

The reality is that incorporation has not in any way "protected" the church. It has been the mechanism through which the courts have acquired jurisdiction. Incorporation is also the primary means through which any agency or department of government asserts its sovereignty over Church, Inc. When an incorporated church dissolves its corporate status, and reverts to operating as a church, the government loses that power of jurisdiction. The time to do so is prior to the commencement of litigation, for once an incorporated church is sued, it may be too late for corporate disillusion to stop a suit.

PRO: Owning Property: the corporation **may** buy, sell and hold title to real property.

CON: Churches have owned property for centuries without resorting to foolhardy contrivances, like State incorporation, that place the church directly under government jurisdiction. In other countries, where the church is typically not protected from the government

by a Constitution, churches have resorted to some rather sophisticated asset management structures. These structures do not create the legal or theological problems of the government's "privilege" of incorporation. There is no reason why such structures cannot be used today as a means to hold and protect church property; and at least in some circles, they are already doing so.

Churches operated in America for over 300 years without incorporating, or even utilizing sophisticated asset protection structures, and they had little, if any, trouble with acquiring or selling property. Perhaps the single largest group of local churches which seldom ever incorporate is The Church Of Christ ("non-institutional" sect). So congregational is their church polity, that they have no denominational headquarters. There are hundreds of such churches across the country which are not incorporated. They have few, if any, problems with buying, selling and holding property. Although there may not be statistics available to prove it, this author would be willing to bet that they also have dramatically fewer lawsuits (if any at all) to contend with.

PRO: Ease Of Operation: incorporation simplifies business management by standardizing business procedures, policies and operations.

CON: There is no question but that incorporation standardizes business practices, not only within individual states, but across all state boundaries. It is indeed advantageous to bring uniformity to such issues as interstate commerce, invoices, collections, receivables, accounts payable, shipping, and the like. How does this apply to churches? The National Conference of Commissioners of Uniform State Laws, through the ratification and imposition of such Acts as the Uniform Commercial Code, and the Model Business Corporation Act, has given government bureaucrats a tremendous strategic advantage in regulating corporations. But this has only opened the door to more bureaucratic meddling, which is precisely why fewer than 25% of all businesses are incorporated. The majority operate as proprietorships and partnerships. Most businesses would be categorized as "small" businesses, and are relatively simple to operate. Those that incorporate invariably find the complexity, and government compliance costs of running their business, grows exponentially. They often discover that the liabilities outweigh the "benefits," and will dissolve the corporation and revert to operating as a proprietorship.

Churches are much the same: small ones are simple to operate and larger ones tend to get more complex, but the complexity of operating a church only grows in direct proportion to the size of the church. However, incorporation doesn't ever simplify anything, as the management complexities and costs grow exponentially. The primary factor in this operational complexity is that corporations, as creatures of the government, are controlled and monitored by a plethora of regulatory agencies. Bureaucratic compliance costs are one of the most significant factors of corporate overhead in America. There are much better ways of handling church "business" matters, such as the holding of property, that do not create needless government entanglements and the associated "compliance" costs.

Out of all the alleged "benefits" churches receive by incorporating, the one attorneys always claim is the most significant is limited liability protection. But who (or what) protects the incorporated church? The State! America's Founders learned well the lessons of history. They knew that in matters of religion, governments have never helped by their establishment of the church. The First Amendment guarantees a *hands-off* doctrine, when it comes to State control of the church. This is also the case regarding law suits — no court can assert jurisdiction over a church. The First Amendment is the highest form of liability protection a church could ever ask for.

Churches do not demonstrably "benefit" from incorporation, but they have certainly suffered many perils, not to mention significant added costs, as a direct result. Evidence seems to indicate that the future for incorporated churches is likely to only worsen. However, the attorneys, CPAs, and other government compliance experts, whose livelihoods are enriched through church incorporation, are extremely unlikely to disclose the numerous negatives, and will continue to hype the alleged benefits.

THE RIGHTS OF NATURAL PERSONS VS. ARTIFICIAL PERSONS

For those godless men who would seek, through the abusive intrusion and control of civil government, to undermine and silence the church, we can stand upon the guarantees of the Constitution. It is a shield and our historically unique claim to Christian liberty: "free exercise" of our religion, and "freedom of speech," so that we might freely share our faith with others. Can incorporated churches possess these same rights?

> Corporations Not a Person. A corporation is not deemed a person within the clause of the Constitution of the United States protecting the privileges and immunities of citizens of the United States from being abridged or impaired by the law of a State, and the liberty guaranteed by the Fourteenth Amendment against deprivation without due process of law is that of natural, not artificial, persons [204 U.S. 359].
>
> Bouvier's Law Dictionary, 8th Ed.

Corporations, as creations of government, do not possess natural rights. Only natural persons (created by God) can possess the natural rights that God bestows. The so-called "rights" possessed by corporations are merely government-granted privileges and benefits — artificial rights for artificial persons. Once a church incorporates, it may no longer rely on the Constitution to protect its unalienable rights. It has voluntarily waived its constitutional protections and exchanged them for the protection of the State. The incorporated church is set adrift on the Sea *of Secular-Humanism*, tossed and driven by the ever-shifting currents of Public Policy. The Constitution and the Bill of Rights apply only to natural persons. Corporations are, at law, artificial or unnatural persons. They are a legal fiction and the Constitution grants them no protection. Of this the U.S. Supreme Court says:

> The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way His power to contract is unlimited. He owes no duty to the State or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to criminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public, so long as he does not trespass upon their rights.
>
> Upon the other hand, the corporation is a creature of the State. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the State and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its charter. Its rights to act as a corporation are only presewed to it so long as it obeys the laws of its creation.
>
> Hale v. Henkel, 201 US 43 at 74 (1906)

In the Hale case, the appellant's arguments are; on the whole, insightful and compelling. At page 49 it reads, "A grand jury does not possess, and cannot, under the constitution of this State exercise, purely inquisitorial power, because such power is no sense a judicial one. The greatest evil incident to the Star Chamber was its inquisitorial procedure." The Supreme Court itself had in other cases drawn reference to the judicial tyranny under the "King's Star Chamber" of old England. Surely the Court could not endorse such broad inquisitorial powers, and Hale had bet the farm on this compelling argument. Unfortunately, Hale's logic (rather, his attorney's logic) quickly takes a turn for the worse. At page *50* he says, "A corporation is entitled to the same immunities as an individual." The premise of the argument is based upon the fact that a corporation is a "person" at law, and should, therefore, be entitled to the same protections and immunities of the Constitution, as any other "person." The argument was fatally flawed. The Court, in this case, drew a very clear distinction between the "natural" and the "unnatural" person, and did so all the way back in *1906*. It is, therefore, remarkable that there still remains considerable

confusion over this issue to this very day. Most attorneys do not even seem to understand.

> Insofar as liberty is concerned, however, a private corporation is not a person within the language of the Fourteenth Amendment of the Constitution; the liberty guaranteed is the liberty of natural, not artificial, persons. And a corporation has been held not to be a "person" within the protection of the Fifth Amendment against self-incrimination.
>
> 18 *Am* Jur 2d, *Constitutional Law,* § 64

Some of the numerous rights secured by the Constitution and Bill of Rights, available to free and natural persons, as well as assemblies of natural persons (like churches), but not guaranteed to artificial persons (like church corporations), include:

- Freedom of speech.
- Freedom of religion.
- Freedom of press.
- Right to petition government for redress of grievances.
- Right to be safe and secure in one's person, papers, and effects.
- No unreasonable searches and seizures.
- No **general inquisitorial** powers ("Star Chamber" proceedings).
- No private property taken without just compensation.
- **Right to trial by jury of peers.**
- **Right** to speedy trial.
- No double jeopardy.
- No excessive fines.
- Right to counsel of choice (corporation's counsel can only be a licensed attorney).
- No warrants issued but upon probable cause, supported by oath or affirmation.
- No compulsory self-incrimination (testimony against oneself).
- Right to confront witnesses and to **examine** their testimony.
- Right to be apprised of the nature and cause of the accusation.
- **Right** to defend oneself against the accusations (no ***ex*** parte hearings).

The Constitution and Bill of Rights are called "limiting documents." They define and limit the powers of government. In America, civil government is a "creature of the People." Corporations, however are "creatures of the State," and by baiting churches to incorporate, government has successfully turned the tables. Now it is the church which has been *limited* and the government has acquired *rights* which it would otherwise not have had.

Tort and Religion: An Explosive New Area of Law

On May 4th, 1989, the American Bar Association, and specifically its division of Tort and Insurance Law Practice, held in San Francisco the first in a series of seminars entitled, *Tort and Religion; An Explosive New Area Of Law.* The expressed intent of these seminars is to train attorneys how to successfully sue "religious organizations." Jurisdictional issues are raised and the point made that most churches are incorporated, and therefore, the courts must automaticaily assume jurisdiction. Large churches and ministries with multimillion dollar budgets are discussed as being especially attractive targets for litigation.

> Unquestionably, there is a trend developing to treat religious organizations similarly to the way commercial organizations are treated in litigation. Or, to put it in the words of Edward Gaffney, Jr., Dean, **Valparaiso** Law School, found in his seminar materials, "a religious denomination is **simply** another potential deep pocket, indistinguishable from an auto manufacturer that might be linked up with a local dealer."
>
> *A Report On the American Bur Association Seminar; Tort and Religion (Boston),* Shelby Sharpe, p. 11

Various speakers at these ABA functions have referred to the use of tort law against "religious organizations" as "an ideological weapon," and a "nuclear weapon." Tort claims, in recent years, have often been litigated based upon the "deep pocket theory," a relatively new development in law, defined as:

> Deep pocket. A person or corporation of substantial wealth and resources from which a claim or judgement may be made.
>
> Black's Law Dictionary, 6th Ed.

Tort claim judgements can be awarded that reach into the millions of dollars. If the corporation is unable to pay the judgement, some courts have afforded plaintiffs considerable leeway to reach

into the "deep pockets" of corporate owners and officers. Christian attorney Shelby Sharpe has described this as a "nuclear attack on Christianity." However, this is a mischaracterization, because he acknowledges that the intent of the ABA is "to fire this new weapon at religious organizations and individuals within those organizations." Christianity and the church cannot be successfully attacked legally, for the courts lack the necessary jurisdiction. However, seminar topics such as, "Piercing the Corporate Veil" make it abundantly clear that it is religious corporations that the ABA has in its sights.

> Careful analysis of the subjects, the speeches and the written materials forces one to the conclusion that the ABA is no ally of Christianity, but a sinister foe.
>
> *A Report On the American Bar Association Seminar; Tort and Religion (San Francisco), Shelby* Sharpe, p. 3

> Thus, these kinds of suits have the potential for huge monetary judgements with great destructive power. Even if one successfully defeats one of these suits, the attorney's fees and costs in successfully defending the suit can reasonably range between $20,000 and $250,000, or more.
>
> *Ibid.*, p. 4

It is important to note that, not only has the protection of the corporate veil dramatically diminished in recent years, but never has the corporate status provided any protection, whatsoever, to the assets of the corporation. Many a minister has been confused in believing that "limited liability protection" somehow affords a form of asset protection, but this is simply not the case. In fact, corporations make extremely attractive litigation targets, whereas, just the opposite is the case of unlicensed churches. If one is looking to protect the assets of the church, incorporation would be a foolhardy choice, indeed. Furthermore, with the growth of tort claims against incorporated churches and ministries, combined with deep pocket judgements against corporate officers, the actual "protection" afforded by the State has turned out to be a phantasm. With all of its pitfalls, why then has church incorporation become, and remained, so popular?

> America has degenerated into the most litigious society in world history. There are now well over one million attorneys in our country — that's 70% of the world's attorney population, and Americans only comprise 5% of the world's people! Our law schools are presently graduating over 40,000 attorneys a year. For every 20 engineers, Japan only has one attorney. For every 2.5 attorneys, we have just one engineer. As some of them like to facetiously say, "So many hosts, so few parasites." Is it any wonder we can't find justice? In 1993, the American Bar Association estimated there to be a 37% probability of the average American becoming involved in some form of legal action in any given year. This, of course, is very good news to the trial attorney who will charge you an average of $100/hr and up; and whether he wins or loses your case, he still gets paid!
>
> *Economic Solutions, Peter* Kershaw, p. 43

With such a formidable armada of attorneys, it should be little wonder that they are knocking on the churches' doors to peddle their legal goodies. Church incorporation is a lucrative, multimillion dollar industry. Obtaining a "charitable corporate" status can easily run into thousands of dollars, not to mention attorney retainer fees and CPA tax compliance costs. Furthermore, when an incorporated church is sued or has legal problems it has no choice but to hire an attorney to represent it, since a corporation cannot argue a case in *propria* persona (in proper person). While a church can be represented in any legal matter by its ministers, a corporation can only be represented in legal matters by a licensed attorney. As sir William Blackstone wrote:

> It must always appear by attorney; for it cannot appear in person, being, as sir Edward Coke says, invisible, and existing only in intendment and consideration of law.
>
> *Commentaries on the Laws Of England, (1765)* Sir William *Blackstone, Book 1,* Ch. *18,* p. *464*

The word "attorney" simply means "to represent." In Blackstone's day, any competent person could be authorized to *attorn* a corporation in court. Today, only a licensed professional can be an attorney—a member of one of the most exclusive and highly-paid monopoly cartels in the world. Even the judge is a member of that cartel. Litigation

costs climb precariously when a licensed professional is billing a minimum of $100/hour.

> A sufficient authority must be shown for the institution of every legal proceeding This principle is peculiarly applicable to the suits brought in the name of corporations; because such a body must always appear by attorney, either to institute or defend a legal proceeding. It cannot appear in person, and it can only constitute an attorney by written power, under its common seal.
>
> Osborn et.al. v. The Bank of the United States, *22* US (9 Wheat) *738* at *745 (1824)*

Many attorneys have financial interests which might compel them to make recommendations that are not necessarily in the best interests of their clients. It would be naive to suppose that attorneys have not become highly compromised by this lucrative industry. To this author's knowledge, no attorney has ever been sued by a church which he incorporated, but in order to get them to at least think twice about doing so in the future, this is likely to be the only deterrent. The cause of action in such a suit might be malpractice, and/or dereliction of duty to provide informed consent.

> Informed consent. A person's agreement to allow something to happen (such as surgery) that is based on a full disclosure of facts needed to make the decision intelligently; *i.e.*, knowledge of risks involved, alternatives, etc.
>
> Black's Law Dictionary, 6th Ed.

Expecting that a minister would receive informed consent from an attorney, is like expecting that the pregnant single mother that walks into an abortion mill would receive informed consent. She's told she has a "choice," but rarely would she ever receive any "knowledge of risks involved, alternatives, etc." The reality is that there simply is no such thing as "pro-choice" at abortuaries. Likewise, it is the rare attorney who will provide informed consent to the uninformed pastor, and for the most part, the uninformed pastor makes as easy a mark as the frightened young expectant single mother. However, attorneys are actually required to refer their clients to other professionals, when they are not qualified to address client concerns:

> Advice couched in narrowly legal terms may be of little value to a client, especially where practical considerations, such as cost or effects on other people, are predominant. Purely technical legal advice, therefore, can sometimes be inadequate. It is proper for a lawyer to refer to relevant moral and ethical considerations in giving advice. Although a lawyer is not a moral advisor as such, moral and ethical considerations impinge upon most legal questions and may decisively influence how the law will be applied... Matters that go beyond strictly legal questions may also be in the domain of another profession... Where consultation with a professional in another field is itself something a competent lawyer would recommend, the lawyer should make such a recommendation.
>
> Counselor, Rule *2.1*, State and Federal Court Rules (MO), p. 36

Rare is the attorney that has ever referred a client to this Ministry (or to anyone else, for that matter), when they express concern for all the theological ramifications of incorporating a church. Instead, they invariably will just stick with giving "Advice couched in narrowly legal terms." Worse yet, they often gloss over even legitimate legal concerns, with little more than a wave of the hand.

> There are some who believe that incorporating the church is the same as the church receiving a license from the state. CLA does not believe such is the case. The term license means permission by competent authority to do an act which, without such permission, would be illegal. You do not have to be incorporated in order to lawfully have a church. Therefore, the act of incorporating is not the same as accepting a license.
>
> *Incorporated Churches & Unincorporated Churches: A Legal Review*, Christian Law Association, pp. *3-4*

Could this be an example of "Advice couched in narrowly legal terms"? They select only one definition of "license," and even that one definition is off point. Law dictionaries are not unlike other dictionaries: there may be more than one definition for a word. A competent attorney will carefully select the definition that is on point with his subject. The definition CLA should have used is, "Permission to do a particular thing, to exercise a certain privilege or to carry on a particular business or to pursue a certain occupation."

> If the church incorporates, is it placing itself under the control of the state? In our opinion, no. Many people believe that by incorporating they are, in effect, accepting a license from the state. We do not believe this to be the case, but each church must decide that issue for itself.
>
> *Ibid.* p. 15

CLA provides no supporting law for why they think incorporated churches can't be controlled by the state, and we are left with, *You'll just have to decide for yourself.* The Christian Law Association is, by no means, unique in the world of providing legal services to churches and ministries. There are any number of such organizations, and they universally recommend that churches incorporate. Were it not for such organizations, there probably would not be very many incorporated churches today. Here is another example from "the standard reference work on American church law":

> Some have maintained that churches should never incorporate since incorporation constitutes a "subordination" of a church to the authority of the state... A church that incorporates is not "subordinating itself" to the state. Rather, it is subordinating **merely** the artificial corporate entity to the state... In summary, churches wanting to avail themselves of the benefits of the corporate form of organization should not be dissuaded by the unwarranted fears of governmental control.
>
> *Pastor, Church & Law,* Richard Hammar, pp. 275, 6, 7 (1991)

This is a classic example of pluralistic rationalizing—the church subordinates only the "secular" matters of the church to the State, but retains control of all "spiritual" matters. The flaw with this spiritual/secular dichotomy (aside from the fact that it is horrible theology) is that once a church incorporates, it becomes the prerogative of the State to determine what is spiritual and what is secular. Furthermore, many a pastor would assert that *everything* a church does is inherently spiritual. However, when it incorporates, the State will not see it that way. Hammar's voluminous work (over 1000 pages) proffers everything but the kitchen sink, in the way of government compliance indoctrination for the pastor. It is also noteworthy that such a tome offers not a single Scripture reference in support of any of it.

Christ said that "the tree is known by its fruit" (Mt 12:33). Church incorporation is a corrupt tree that has produced a bumper crop of rancid fruit. It needs to be cursed, just as Christ cursed the barren fig tree. Church incorporation is a cunning deception promulgated by licensed professionals who profess Christ as their *personal* Lord, yet in matters to the church, proffer the State **as** Lord.

> And this I say, lest any man should beguile you with enticing words. As ye have therefore received Christ Jesus the Lord, so walk ye in him: Beware lest any man spoil you through philosophy and vain deceit, after the tradition of men, after the rudiments of the world, and not after Christ.
>
> Colossians 2:4, 6, 8

THE SOVEREIGN STATE— THE SERVILE CORPORATION

Our legal system recognizes two basic categories of corporations: public and private. Public corporations are characteristically governmental or political in nature, i.e. they are chartered for "public" purposes (e.g. school districts, Tennessee Valley Authority, Resolution Trust Corp., etc.). All others are private corporations. All corporations are recognized at law as businesses, whether for profit or not, "franchised" by their sovereign creator, the State, with certain privileges and benefits.

> It is said that a private corporation may be defined as **an** association of persons to whom the sovereign has offered a franchise to become **an** artificial juridical person...
>
> 18 Am Jur 2d, *Corporations; Definition and attributes of a corporation,* § 1

In this context, the term "sovereign" is used at law to refer to the governmental power that charters the corporation—the State.

> Sovereign. **A** person, body, or state in which independent **and** supreme authority is vested; a chief ruler with supreme power; a king or other ruler in a monarchy.
>
> Black's Law Dictionary, 6th Ed.

The term "sovereign" harkens back to the monarchs of England, referred to as the "sovereign." They chartered a broad diversity of corporations,

including some of the colonial corporations that settled America. One such example is the Massachusetts Bay Company, chartered by King Charles I, in 1629. An example of a mercantile joint-stock corporation is the English East India Company, chartered by Queen Elizabeth I on Dec. 31, 1600, and granted the royal privilege of being "one body corporate." Its charter granted a monopoly of trade in Asia, Africa, and America. The relationship today between the corporation and it's creator is precisely the same as it was then—subject to sovereign. The State possesses sovereignty over all corporations. It cannot be overemphasized that the sovereign is "the supreme power." There can be no higher power than that which is "supreme."

> **Sovereignty.** Sovereignty in government is that public authority which directs or orders what is to be done by each member associated in relation to the end of the association. It is the supreme power by which any citizen is governed and is the person or body of persons in the state to whom there is politically no superior.
>
> Black's Law Dictionary, 6th Ed.

Many a minister has told me, "Yes we incorporated, but we have never said that the State is sovereign over our church. Only Jesus is sovereign." To which I respond, "Actions speak louder than words." What they verbalize, well-meaning as it may be, is beside the point. The legal fact of the matter is irrefutable. What the court will look to are the church's actions, not its intentions. There is never a caveat, proviso, or allowance that can be made, whether for religious purposes or otherwise, to declare that the State is not sovereign head of a corporation, or that any other can be the sovereign of a corporation. In one case, a church session amended their bylaws to read:

> The use of such vehicles [incorporation and 501c3] by _____ Church is not meant to imply that we are agreeing to the idea that the church exists as a creation of or an entity of the state, or that the church is an institution subordinate to the state; nor is it meant to imply that the civil government has the authority to tax the church, or to regulate its doctrine or Biblically-based practice. Rather, we hold that each is an entity which as to its existence and operation answers directly to **God** and **not to the other.**

It is not merely an "idea" that the incorporated church "exists as a creation of or an entity of the state," it is a legal fact. The corporate charter, or the articles of incorporation, is a contract, and just like any other contract, it is not legally possible for one party to unilaterally modify contractual terms and conditions, or to attempt to circumvent the contract. Such action is of no legal effect, whatsoever, and would be deemed null and void by any court. Ironically, the bylaw amendment correctly identifies this church as "an entity." Churches become "an entity" when they incorporate: "entity" is a legal term used to describe artificial persons, such as corporations. Irrespective of bylaw amendments, the State is sovereign over every incorporated church. The legal references to "sovereignty" are numerous. Here is one more:

> The right to act as a corporation is a special privilege conferred by the sovereign power, and until there is a grant of such right, whether by special charter or under general law, there can be no corporation.
>
> 18 Am Jur 2d, *Corporations;* Commencement of existence, § 67

Note also the use of the words "privilege" and "franchise," which occur at least as frequently in legal references to incorporation, as the word "sovereign."

> Privilege. A particular and peculiar benefit or advantage enjoyed by a person, company, or class, beyond the common advantages of other citizens. An exceptional or extraordinary power or exemption.
>
> Black's Law Dictionary, 6th Ed.

> Franchise. A special privilege to do certain things conferred by government on individual or corporation, and which does not belong to citizens generally of common right.
>
> *Ibid.*

Corporations are regulated by statutes and public policy. Certain corporations, such as charitable organizations, are chartered by the government to serve a "quasi-public interest." It is for this reason they are called "quasi-public" corporations. In this sense, they are more akin to a public corporation, and may come under even greater scrutiny and

control by the government, than would a private for-profit corporation, formed strictly for private business purposes. All incorporated churches are "charitable organizations," and as such, may be treated as quasi-public corporations.

JURISDICTION

The jurisdiction of any agency of government, whether it be a court or otherwise, must be predicated upon the scope of authority it possesses. A court must first secure legal authority, or it can have no jurisdiction.

> Authority. Permission. Right to exercise power; to implement and enforce laws; to exact obedience; to command; to judge. Control over; jurisdiction.
>
> Black's Law Dictionary, 6th Ed.

Under our constitutional form of government, no government authority exists until, and unless, it is one of the enumerated powers that has been specifically delegated to any of the three branches of our republican government, whether state or federal, viz. the Constitutions. Where religion is concerned, government has not only been delegated no powers, its authority is specially barred viz. the First Amendment.

All courts in America have a specific and limited jurisdiction. The powers of a given court, and its scope of authority, are always clearly defined and delineated in the Court Rules. Those rules must be based upon legislative enactment. No rule can be made which exceeds the legislation, and no powers of jurisdiction may be granted any court by legislative act which abrogates or supersedes the Constitution. Court rules are usually identified in what is referred to as the Rules of Civil Procedure, Rules of Criminal Procedure, etc. A court's jurisdiction determines what types of cases it is able to hear. We distinguish between our courts, not only in terms of the hierarchal structure of the appellate process, but also in terms of the category of laws and subject matter the court is able to adjudicate. Partitioning the courts according to the causes of action which may be brought before them is critical to the furtherance of due process of law. For example, one would not bring a speeding ticket into bankruptcy court, or a divorce case into parent court, or an assault and battery case into probate court. Each court has its own limited scope of powers and specific area of expertise — what is termed "jurisdiction."

> JURISDICTION (Lat. *jus*, law, *dicere*, to say). The authority by which judicial officers take cognizance of and decide causes. The power to hear and determine the cause. The right of a judge to pronounce a sentence of the law on a case or issue before him, acquired through due process of law. It includes power to enforce the execution of what is decreed.
>
> Bouvier's Law Dictionary, 8th Ed. (1914)

> Jurisdiction is the right to adjudicate concerning the subject-matter in the given case. To constitute this there are three essentials: First, the court must have cognizance of the class of cases to which the one to be adjudicated belongs; second, the proper parties must be present; and third, the point decided upon must be, in substance and effect, within the issue.
>
> Reynolds v. Stockton, 140 US 254 at 268 (1891)

In the oft quoted Church of the Holy Trinity case, the Court asserted that:

> No purpose of action against religion can be imputed to any Legislature, State or Nation.
>
> Church of the Holy Trinity, supra, at 457

The question that no one ever seems to ask is: If no purpose (cause) of action can be brought against religion, how did the Church of the Holy Trinity wind up in court? This legal researcher has looked far and wide to identify any court cases in which the defendant was an unlicensed church. Although there may be a smattering of such cases, they would be extraordinary. On the other hand, suits involving incorporated churches are commonplace, and they can be quickly located in any law library. In the eighteenth and nineteenth centuries it was unusual for churches to find themselves in court. The primary reason for this is because so few were ever incorporated. Church of the Holy Trinity was an exception:

> Plaintiff in error is a corporation, duly organized and incorporated as a religious society, under the laws of the State of New York... It

> must be conceded that the act of the corporation is within the letter of this section...
>
> Church of the Holy Trinity, supra, at 457-8

The suit was brought against a corporation, not a church, because no court can have jurisdiction over any church. The First Amendment precludes making law specific to religion, which bars any court from taking jurisdiction over any church. Without jurisdiction, no court is able to adjudicate a suit. Because Church of the Holy Trinity was a New York corporation, the court automatically had jurisdiction; all that was then necessary was for the plaintiff to show that it had a cause of action. The Church of the Holy Trinity was fortunate to have its judgement reversed, because up until the case reached the U.S. Supreme Court, they lost at every turn. Expecting a repeat performance would be unrealistic, as it needs to be remembered that this happened in 1892, and times have certainly changed.

Some have attempted to challenge the jurisdiction of the court, based upon the argument that they were a church, and have failed because the church was incorporated:

> Appellants appeal on the basis that the circuit court had no authority over them because they are a recognized religious organization, a church. On first reflection they appeared to be correct but upon a closer study of the complaint and the judgment we are of the opinion that this is not an improper interference by the government into a church, or ecclesiastical, matter. When the members of the church decided to incorporate their body under the laws of the state of Florida they submitted themselves to the jurisdiction of the state courts in all matters of a corporate nature, such as accounting for funds.
>
> Matthews v. Adams, 520 So. 2d 334 (1988)

It is self-evident from the court record that, had the church not been incorporated, the court would have acknowledged their lack of jurisdiction. In a different case, the court makes it abundantly clear just who the sovereign is:

> The State Street Baptist Church has been in existence for over 140 years. In 1973, the membership organized a nonprofit corporation... once the church determined to enter the realm of Caesar by forming a corporation, it was required to abide by the rules of Caesar, or in this case, the statutes of the Commonwealth of Kentucky.
>
> Hollins v. Marshall, 616 S.W. 2d 801 (1981)

In 1974, Rev. Lester Roloff attempted to stand behind the protections of both the First Amendment and the Texas State Corporate Act, and found out about the dangers of being "double-minded." Roloff founded several boys and girls homes, but refused to comply with state licensing requirements. Considerable litigation ensued. In the final determination, the Texas Supreme Court stated:

> The issue is not whether People's Baptist is performing a service that falls beneath licensing standards. The three homes have a good record of high quality service. People's Baptist, from this record, could no doubt easily satisfy licensing requirements, but has chosen not to do so. It reasons that licensing interferes with religious freedom. People's Baptist does not, however, resist all licensing to do business in Texas. In fact, it does its business and service as a corporation under the corporate name of Corpus Christi People's Baptist Church, Inc., and it complies with all business licensing requirements.
>
> Corpus Christi People's Baptist Church, Inc. v. State of Texas, 683 S.W. 2d., at 694 (Texas Sup. Ct. 1984)

While most Christian attorneys are slow to perceive how incorporation of a church is akin to state licensure, the courts have no such perception deficiencies. Though most Christian attorneys fail to grasp that incorporation is a grant of control to the state, this point is not lost on the courts. Roloff had strong moral justification for not licensing the boys and girls homes to the Texas Department of Human Resources. His problem was that he had no legal justification, as he had already surrendered to the licensing powers of the state when he incorporated. Roloff thought the law was like a smorgasbord: "I think I'll have a serving of incorporation, but I'll pass on those other licenses." Once he elected to "render unto Caesar" that which the law didn't obligate him to render, then he was required to surrender in every other respect, as well. Roloff became a lawbreaker when

he refused to comply with every state statute governing corporations.

> The issue, therefore, is a narrow one. It is one that Texas courts have twice before decided adversely to People's Baptist or its predecessor in title.. . This third effort to achieve a different result was occasioned by a transfer of ownership of the homes to Corpus Christi People's Baptist Church, Inc. by the former owner, Roloff Evangelistic Enterprises, Inc. Reverend Roloff forthrightly explained the reason for the transfer to the corporate church: "Instead of (the State) jumping on the (Evangelistic) Enterprises, you will be fighting with the church from here on.. ." We have substantially the same cause before us again, prompted only by a change of ownership.
>
> People's Baptist at 694

Even prior to his dealings with Texas as an incorporated church, Roloff had tangled with the state over the same issue, but as an incorporated "enterprise." In October of 1978, Roloff appealed the Roloff Evangelistic Enterprises, Inc. case he had just lost in the Texas Supreme Court, to the U.S. Supreme Court. The Court appeal was "dismissed for want of a substantial federal question" [439 US 803]. In other words, no constitutional issues were even cognizable before the Court, because corporations are not protected by the Constitution. However, Roloff thought his problem was one of the "Evangelistic Enterprises" being the nexus of state jurisdiction ("Enterprises" is a commercial, not religious, term). He reasoned that by transferring ownership to a church, this would effectively bar Texas bureaucrats from meddling in his unlicensed boys and girls homes. Had that change of ownership been to an unlicensed church, rather than to just another corporation, the outcome would have probably been quite different.

In October of 1982, Roloff went to Louisville, Nebraska to address an audience of over one thousand pastors and ministers that had converged on the scene of another incorporated church, Faith Baptist Church, Inc., whose Christian school was under legal attack for refusing to comply with state educational licensing requirements. Said Roloff:

> "It cost us a million dollars to fight off the forces of state tyranny in Texas. The struggle lasted eight years. God gave us victory with respect.. . When I take a license from the state to do the work of Christ," vowed Roloff, "I'll throw my Bible in the first garbage can I can find."
>
> *The Day They Padlocked the Church,* H. Edward Rowe, pp. 31-2

No doubt Roloff's attorneys prized their client (who wouldn't considering the money he paid?). Roloff never did have the opportunity to "throw his Bible in the garbage can" for licensing his church. Tragically, he died in a plane crash shortly after giving his speech in Nebraska. The final decision in People's Baptist, as cited above, was handed down in December of 1984, and it was far from the "victory" that Roloff had previously proclaimed. People's Baptist was soundly defeated after some ten years of costly litigation. Many a Christian attorney, and many a television preacher, publicly decried the Texas Supreme Court as having trampled on the Constitution. However, the critics failed to mention that the U.S. Supreme Court had refused to hear the case some six years prior because there was no constitutional issue to be resolved. Had Roloff never incorporated, he could have legitimately refused to license his Christian boys and girls homes.

Bro. Roloff's statement above was made in Louisville, Nebraska while Pastor Everett Sileven was incarcerated in the Cass County jail. Sileven had opened a Christian school in his church, but had refused to apply for a state education license. After six years of bureaucratic wrangling, Pastor Sileven was arrested on September 3, 1982 while he was ministering in his pulpit to a group of the church's school children. While being interviewed in his jail cell, Sileven explained why he had refused to take the state's license:

> "Can the state control any part of the church? If the state has the right to license a church school—if they have the right to license a church preschool, they have the right to license any part of it. If they have the right to control any part of it, they can control all of it. They have the right to license me."

The church school continued to operate while Sileven was in jail, in defiance of the court's order for it to close. When word got out about Sileven's plight, dozens of pastors from across America con-

verged on Louisville. They held a series of prayer vigils, marches and pickets at the jailhouse. They also helped keep the school open. Then early the morning of October 18, while on their knees praying in the church sanctuary, the Sheriff and eighteen officers entered the church and forcibly carried out the pastors and dumped them on the front lawn. The Sheriff then chained and padlocked the church doors. When word of this got out, hundreds of pastors converged on Louisville. Sileven was released from jail the following week, everyone called it a "great victory," and then they all went home.

But the victory was short-lived. Sileven was re-arrested for contempt when the school later reopened. The church had previously appealed their case to the U.S. Supreme Court, and on October 8, 1981 certiorari was denied for want of a constitutional question. In other words, corporations don't have constitutional protections. Pastor Sileven didn't understand that at the time, but he soon found out. He recounts for us how Judge Raymond Case had him brought out of his jail cell late one night in 1983, to the judge's chambers, where they had this remarkable exchange:

> "Pastor you're 95% right in your arguments, but you are 5% wrong." I responded, "If you can point out where I am wrong, I will repent and make changes." He then pulled from the file the pleadings that had been filed and asked me to read the heading. I read, "The State of Nebraska et. al., Attorney General Paul Douglas vs. The Faith Baptist Church, a Nebraska Corporation." At that point he stopped me and said, "Would you read those last few words again?" I read them again. "Faith Baptist Church, a Nebraska Corporation." He then asked me, "Is that a heavenly corporation?" I replied, "NO!" He asked me again, "Is that an angelic corporation?" I replied again, "NO!" He asked me thirdly, "Well, what kind of corporation is that?" I responded, "According to the heading, it is a Nebraska corporation." He then asked me a strange question, "Who owns your buildings." I answered, The Faith Baptist... Ah, I'm beginning to see the light. The corporation owns the property." The Judge responded, "Who owns the corporation?" I said, "Ah, Nebraska?"He said, "That's right." He told me that he was going to padlock my church again and he wanted to explain to me that that was the most charitable thing he could do since the leaders in Lincoln, Nebraska have requested that he bulldoze it down and burn it, and the State had the jurisdiction and authority to do so because those properties belong to a corporation owned by the State of Nebraska and it is breaking the laws of the State of Nebraska which the charter forbids it from doing.
>
> *Lessons of Louisville: Church Incorporation,* Everett Sileven

Few judges will ever be as forthright as was Judge Case. Pastors of incorporated churches rarely appreciate the ramifications of assigning church property to a "non-profit corporation", "charitable corporation", etc. Incorporated churches are legally classified as "Public Charities," and the designation of "Public" carries with it significant legal obligations, as Sileven found out. Unlike for-profit corporations, incorporated churches cannot issue shares. Stock in the hands of shareholders is evidence of equitable interest (ownership). The obvious question then is: If there are no shares, who is the owner? Ultimately, the state is:

> Generally, the state, in its sovereign capacity, may resort to the courts through its attorney general for relief by injunction whenever either its property is involved or public interests are threatened and jeopardized by any corporation, especially if the latter is of a public service character, and is trying to transcend its powers or to violate its duties to the general public.
>
> 18 Am Jur 2d, *Corporations;* Suits or proceedings in behalf of state, § 9

Rev. Sileven then immediately took steps to unincorporate his church. His legal nightmare was soon over because the courts lost jurisdiction.

> JURISDICTION. It is generally defined as the authority or power which a man has to do justice in causes of complaint brought before him; the power and authority to declare the law... Jurisdiction always emanates directly and immediately from the law; it is a power which nobody upon whom the law has not conferred it can exercise.
>
> 35 Corpus Juris, pp. 426-7

Since the majority of churches in America are now incorporated, many bureaucrats, and even some judges, will just presume they are dealing with churches over which they routinely have jurisdiction, when that may not be so in every case. When confronted with such a scenario, an unlicensed church needs to be firm and direct: "You're dealing with a sovereign church. You are barred by the First Amendment. You have no jurisdiction, and I challenge you to prove your jurisdiction." An unlicensed church, if it is ever sued, should challenge the jurisdiction of the court, on the basis that no court in America is a court of original jurisdiction, as it pertains to churches. If doing so by personal appearance, rather than by written notice, it is important to stipulate that "this is a special appearance," rather than a "general appearance."

> Once jurisdiction **is** challenged, it **must** be proven.
>
> Hagens v. Lavine, *415 US* 530 (1973)

A challenge of jurisdiction by an unlicensed church should obligate the bureaucrat or court to drop the matter altogether, because they are compelled to acknowledge that they lack jurisdiction. However, an incorporated church does not have that option — jurisdiction is a given. Just as a church may voluntarily subordinate to the jurisdiction of the State by incorporation, an unlicensed church may unwittingly acquiesce to government jurisdiction by failing to challenge jurisdiction in a timely manner.

PHILOSOPHICAL THEORY VS. LEGAL FACT

Attorneys and CPAs are not the only proponents of church incorporation. There have been a surprising number of theologians, in recent years, that have attempted to justify the incorporation of churches. When critically analyzing their arguments, we can quickly deduce that they are not based upon scriptural support. Rather, they have relied upon pluralistic and pragmatistic philosophizing. Moreover, the presuppositional basis of their philosophy is quite humanistic and rooted in moral relativism. This must be done in order to *justify* their position, because neither law nor theology can. The evidence contained herein should prove ample, if not overwhelming, to substantiate that the corporation:

- **Is a creature of the State.**
- **Seeks the permission of the State for its existence.**
- **Cannot exist without the expressed sanction of the State.**
- **Is subordinate and under the control of the State.**
- **Is answerable and accountable to the State.**
- **Is a special privilege of the State.**
- **Is a franchise of the State.**

Instead, certain theologians have tried to argue that incorporation is none of these things. Two works that are often quoted by these theologians are *In Defense of the Corporation,* by Robert Hessen, and *The Corporation; A Theological Inquiry,* edited by Michael Novak and John Cooper. They were written as philosophical defenses of the corporate structure for profit-making business ventures, and in the words of Mr. Novak, "so that critics might have at their disposal a theologically sound standard of behavior for corporations" (p. 203). Large corporations have come under considerable attack in recent years, particularly by socialists and liberals such as Ralph Nader, who view them as a nemesis and the bane of society. Nader's "corporate democracy" statism calls for corporations to be federally chartered. A successful implementation of Nader's statist agenda would then become a globalist plan. He has already stated that the ultimate objective is for corporations, in every country, to be chartered by an international bureaucracy, such as the United Nations. While much of Nader's logic for condemning corporations is ludicrous and asinine, neither Hessen or Novak have done a particularly laudable job in coming to the defense of corporations. However, Hessen does an admirable job of demonstrating that Nader is anything but the honest and scholarly crusader he has often held himself out to be.

The fact that Hessen and Novak have compiled philosophical works, rather than legal, is underscored by their negligible legal citations. In Novak's work, one has to wonder how it in any way qualifies as a "theological inquiry." I could find but one scripture reference in the entire book! Hessen's work, while a commendable refutation of

Nader's anti-capital, anti-corporate ranting, also contains numerous logical errors, and is often self-contradictory. In speaking of seventeenth century English law, he says, "The corporation sole required royal permission; hence it was a creature of the state" (p. 8). Neither can any modern corporation exist without government permission, yet he argues inconsistently that the modern corporation is not a creature of the state. In addition, Hessen attempts to diffuse the legal argument that incorporation is a government privilege, by showing that it is possible to achieve many of the same legal attributes of a corporation, without having to incorporate. He calls this the "inherence theory." Indeed, this author has counseled numerous clients in establishing asset protection/management structures, and achieved all, and considerably more, of the alleged "benefits" of incorporation, without going to the State and asking for any privilege. However, this does not in any way mean that this author's private wealth preservation consulting proves Hessen's "inherence theory."

Hessen's "inherence theory" apologetic makes about as much sense as to say that food stamps are not a government privilege, because one could achieve the same end result by going to a non-governmental food bank to get non-government food. At least Hessen has been somewhat honest in his sophistries by referring to his concept as a "theory." Certainly, his position is not a legal fact that can be substantiated with any case law. It is difficult to see how any competent theologian could portend that either Novak's or Hessen's works might support the notion of incorporating churches; they do no such thing. Neither one of these works were published to in any way justify, or even encourage, the incorporation of churches or parachurch ministries. Nor could it even be claimed that either work is intended as a defense of nonprofit corporations. Yet it is these, and books just like them, which have been relied upon to deny, based on purely philosophical grounds, that incorporation is a privilege and franchise of the State. Submitting such books as evidence, or the use of their various unprovable "theories" as a reliance defense in a trial, would only serve to build a losing case.

The favorite argument of the Church, Inc. theologians is that incorporation is not a State privilege, nor is it a franchise; rather, it is akin to "registration." Allegedly, when we incorporate a church, we aren't seeking permission of the State; rather, we are merely registering the church with the State. The following has oft been quoted by these theologians.

> **The fact is that the state, by issuing a corporate charter, is doing little more than recognizing a relationship among individuals that makes for a more effectively operating economy. This is really no more an award of privilege than is the issuance of a marriage license, which is also a formal recognition of a relationship between individual; that makes for a more effective society.**
>
> Paul W. McCracken, *The Corporation; A Theological Inquiry,* edited by Michael Novak and John Cooper, pp. 37-8

Professor McCracken's comments are those of a former Federal Reserve Bank economist. While he does put forward what appears to be some insightful economic facts and figures, as well as the sources to back them up, he presents nothing whatsoever to substantiate the above claim. He fails to acknowledge that only the State may create corporations. If the State declares that "incorporation is a privilege," and they retain an exclusive monopoly on creating them, and they also have the means to prevent you from having one, how does he reason that incorporation is not a privilege?The comparison of the privilege of incorporation with the marriage license has much more profound ramifications than the ignorant professor could even begin to know.

> **The state does *not* give life or birth to a corporation. Just as a registrar of deeds records every sale of land, and a county clerk records the birth of every baby, a commissioner of corporations records the formation of every corporation—nothing more. The function of a state—to record the creation of a corporation—is not essential to its existence, any more than a registrar of births is essential to the conception or birth of a child.**
>
> *In Defense of the Corporation,* Robert Hessen, p. 26

The foregoing assertion is patently absurd. The County Registrar of Deeds only records those land sales that are reported to him, and there are land sales that are not necessarily reported. The County Clerk only records births of babies that are reported to him, which includes all hospital deliveries, but often do not include home births and

midwife deliveries. While it is quite true that the recording of a baby's birth is not essential to his existence, the same cannot be said of corporations. Furthermore, while parents procreate children, only the State can procreate a corporation, and it is disingenuous to hold that all the State does is "record the corporation. In point of fact, the State legally gives birth to every corporation.

Aside from the overwhelming evidence of law and case history, which demonstrates that incorporation is dramatically more than mere "registration," we also have the evidence of the corporate charter and articles of incorporation. All states compel those seeking incorporation to include language in their corporate documents, stating something in the way of, "This corporation, its directors and officers, agree to be bound by and obey all of the laws and public policy of this State, and the laws of the Land." Were incorporation merely an act of registering with the state, they would have no ability to compel the use of such language. Were incorporation merely an act of registration, they would have no authority to deny a corporate charter, were you to refuse to include such language; but they do have that authority. In his book, Hessen quotes Professor Adolph A. Berle, one of the most renowned of corporate scholars:

> **A decisive change had occurred, Berle noted, "from the time when a corporation really did represent a bargain between a group of people and the state to the time when the state merely granted permission to a group of people to make an agreement between themselves."**
>
> *Op. Cit.*, Hessen, p. 31

A primary book the Church, Inc. theologians regularly quote from actually proves this author's point: that incorporation of any church is to be "granted permission" of the state to be a church. There are far more instances that could be given where the state's permission is unnecessary for "a group of people to make an agreement between themselves" (such as organizing a church), than those which require state permission. Incorporation is not one of them, because state permission is mandatory. Of equal theological significance, is the fact that incorporation has been recognized for centuries as an act of State "baptism."

> **When a corporation is erected, a name must be given it; and by that name alone it must sue, and be sued, and do all legal acts; though a very minute variation therein is not material. Such name is the very being of it's constitution; and, though it is the will of the king that erects the corporation, yet the name is the knot of it's combination, without which it could not perform it's corporate functions. The name of incorporation, says sir Edward Coke, is as a proper name, or name of baptism; and therefore when a private founder gives his college or hospital a name, he does it only as a godfather; and by that same name the king baptizes the incorporation.**
>
> *Blackstone's Commentaries,* Book 1, *Ch.* 18, pp. 462-3

Perhaps where these theologians and philosophers have taken a wrong turn is the potential for confusion over the issue of corporations being required to file annual reports. Most states mandate this as a condition of maintaining a valid corporate status. They also do so to generate revenue for the state, as there is always a filing fee associated. The annual report is often termed "corporate registration," and there is no question but that this is a registration, rather than a privilege of the state. But what happens if the corporation fails to file its annual registration? It could lose its state "privilege" of operating as a corporation, under what is called "involuntary dissolution." Perhaps another reason they are confused is over the issue of "foreign" corporations. A corporation that is incorporated in one state, but which regularly does business or has an office in another state, is required to "register" as a foreign corporation. The document filed is often called a "Certificate of Authority." The name alone purports to make it something more than mere registration, for without it that corporation is not authorized to do anything within that state. Failure to obtain the authorization would likely result in stiff penalties.

Our treatment here of corporations is not intended to infer that all corporations are inherently evil, or that there is never a valid basis for their formation. Nevertheless, while the Ralph Nader's of the world can offer no remedy to the inequities that he charges corporations with (apart from creating even more big brother bureaucracy to further monitor and control them), we should not be too quick to dismiss the concerns that

many others have expressed. Most of the Founding Fathers (Alexander Hamilton being an exception) were dubious of corporations, viewing them as *plunderbunds.* Thomas Jefferson said:

> The Central **Bank** is an institution of the most deadly hostility existing against the principles and form of our Constitution. I am an enemy to all banks, discounting bills or notes for anything but coin. If the American people allow private banks to control the issuance of their currency, first by inflation and then by deflation, the banks ***and corporations*** that will grow up around them will deprive the people of all their property until their children will wake up homeless on the continent their fathers conquered.
>
> ***Economic Solutions, Peter Kershaw, p. 8***

IT WAS HE WHO GAVE SOME TO BE... Presidents, VP's, Secretaries, Treasurers?

When a church incorporates, its members must elect a Board of Directors, which in turn must hire certain officers which are appointed to various business offices. Typically, the directors set the policy of the corporation and the officers run the day-to-day business affairs. This is no different from any other nonprofit corporation. The officers generally include a President, Vice President, Secretary and Treasurer. Such offices, while useful and perhaps necessary to the orderly and efficient operation of for-profit and nonprofit businesses, generally prove to be a significant impediment to the operation of a church, at least if that church plans on using the Bible as its rule of order. Church polity is defined and regulated according to Scripture. Corporate polity is defined and regulated according to state statute. While there are some differences of opinion regarding the best scriptural interpretation of church polity, there is only one interpretation which renders the corporation inherently compatible with church polity — the Roman Catholic interpretation. There should be little surprise to this, as the Roman Church early appropriated the organizational model of the corporation upon which to establish its religious organizations.

As such, officers of an incorporated church are not appointed to fulfill biblical obligations to the church, but corporate ("secular") obligations to the state. The corporate church officer has placed himself in the service of the state, when his original objective was only to serve Christ. He is attempting to "serve two masters." This is particularly true of the charitable religious organization.

> The officers of a charitable organization are accountable to the court and subject to removal by the court, or by the state board of charities. They are bound by the ordinary strict rules concerning the authority of a fiduciary; and persons dealing with them must at their peril, take notice of the powers granted the corporation by its articles of incorporation.
>
> 11 Corpus Juris, Charities $103

In a great many cases, churches are not complying with the corporate statutes of their state, particularly as it applies to the election of board members and the appointment of officers. Little wonder since most pastors and elders are incapable of reconciling biblically defined church polity with state defined corporate polity. Quite often, the obligations of corporate polity are just simply ignored. From a purely legal perspective, a negligently operated corporation (particularly a charitable one) is much worse than never having incorporated to begin with. From a theological perspective, Scripture establishes the framework of Christian government, over and within the church, with a system of offices specified. Various ministers, called of God, perform their roles in those offices. There is no scriptural basis for the church to subordinate its own form of government to that of the civil magistrate, who will superimpose his own system of worldly offices and designate corporate officers for secular pursuits. Ministers of Christ have the sole responsibility to build up the ***corpus Christi,*** not the *corpus publicus.*

> And he gave some, apostles; and some, prophets; and some, evangelists; and some, pastors and teachers; For the perfecting of the saints, for the work of the ministry, for the edifying of the body of Christ:
>
> Ephesians 4:11-12

Most often, it is simply not possible to reconcile the Bible with corporate statutes, and so a choice must be made between them. The corporate organization can overlay the top-down structure of

Roman Church polity, but not the bottom-up structure of most Protestant churches. Nor is the corporation in any way compatible with the autonomy of the independent church polity. In fact, if you stop and think about it, the term "incorporated independent church" is an oxymoron. Complicating matters further, the church that is a member of an incorporated denomination will often find that the laws governing corporations of the state in which its parent corporation is domiciled, are different from those of the state in which the member church resides. Achieving full compliance with state statutes is often untenable and we are thereby rendered as lawbreakers. Such predicaments cloud the corporate status and cause the corporate veil to be easily pierced. So who is the Pastor/CEO or the Elder/President of Church, Inc. really serving: Christ or Caesar? In reality, they are attempting to do both, even though scripture tells us that this is impossible.

> No man can serve two masters: for either he will hate the one, and love the other; or else he will hold to the one, and despise the other.
>
> Matthew 6:24

No minister of the gospel of Jesus Christ would ever despise Christ and love Caesar, so obviously, it must be the other way around. The question, then, is why did they elect to enter into contract with a master with whom they will ultimately "despise"?

RECLAIMING OUR RIGHTS

Although it is possible to temporarily waive one's rights, it is not possible to permanently give them up. Rights can be reclaimed, once the issues of defects in one's status are remedied.

> The right to freedom being the gift of God Almighty, it is not in the power of man to alienate this gift and voluntarily become a slave. These may be best understood by reading and carefully studying the institutes of the great Lawgiver and Head of the Christian Church, which are to be found clearly written and promulgated in the New Testament.
>
> "The Rights of the Colonists," Samuel Adams (Nov 20, 1772), *Annals of America,* vol. 2, p. 218

For a church, reclaiming rights begins with disincorporation. To illustrate how formidable a barrier is created by the First Amendment against the government, we will use an illustration which includes a person, whose occupation makes many people's skin crawl—a televangelist. While one can cite examples of honorable television preachers, nevertheless, the ranks of televangelists are overwhelmed by hucksters, heretics, and men who make a mockery of biblical Christianity. The multi-billion dollar industry of televangelism is quite often about marketing hype and entertainment—the advancement of entrepreneurial kingdoms, rather than the advancement of Christ's Kingdom.

> ...televangelists are helping to transform American Christianity from a church into a business, from a historic faith into a popular religion based at least in part on superstition. An examination of these trends indicates that marketing and ministry are now close partners. Each influences the other, and not usually for the good.
>
> *Televangelism and American Culture,* Quentin J. Schultze, p. 11

If anyone is vulnerable to litigation or government attack, surely it is the televangelist. They are the brunt of many jokes, and subject to more public scorn and ridicule (some of it, perhaps, being deserved) than any other type of preacher. There's even a board game called, "Grab The Loot!", the game pieces of which are various televangelists. The object of the game is to reach the Pearly Gates with the most loot. Adding to the stigma is the movie, Leap *Of Faith,* starring Steve Martin as the faith-healing televangelist, who operates a traveling high-tech religious three-ring circus, complete with paid actors that throw down their crutches and leap from wheelchairs.

On November 21, 1991, ABC's program, Prime *Time* Live, ran a so-called piece of television journalism about Word Of Faith Ministries and its founder, Robert Tilton. Just prior to running the program, ABC shared its content with the Texas State Attorney General's Office, which subsequently opened an investigation, under the Texas Deceptive Trade Practices Act. Within several days thereafter, the ABC program was aired. The Attorney General appeared on various news programs himself, making numerous scurrilous and defamatory statements, based solely on what he had been shown of the ABC program, not upon any facts or

evidence his office had uncovered. Tilton sued Dan Morales, the Texas Attorney General, in federal district court, and established the fact that there had never been even one complaint filed in his office against Word Of Faith. In that federal case, the judge stated that Morales had, "dishonored his office and all the citizens of Texas." Tilton walked out of federal court with five permanent injunctions against the attorney general, a most remarkable feat, if not a precedent.

However, during the trial, the judge also ruled that, "The state attorney general does have general superintending control over all corporations." Morales promptly opened a new investigation, using the jurisdiction granted him under the Texas Corporations Act, by virtue of the fact that Word Of Faith was a Texas corporation. Tilton's attorney, J.C. Joyce, advised his client to establish an unincorporated church and transfer all the assets of the incorporated church to it. Tilton approved and Joyce complied, dissolving Word Of Faith, Inc. Morales then served Word Of Faith, Inc. with subpoenas to produce all corporate records. The problem for Morales was that the corporation no longer existed, and he thereby lost all jurisdiction. This case sets a precedent which substantiates this author's assertion that, without the corporate status, the government lacks the jurisdiction to meddle in church affairs.

In a conversation with this author, J.C. Joyce said, "This one wasn't just about shutting down some little mom and pop operation, but we were shutting down a corporation that had sixty million dollars worth of assets, and sixty million dollars worth of revenues coming in every year." Regardless of one's personal opinions about televangelists, this was a landmark case, and there is much to be learned from it.

Few attorneys have ever demonstrated the intelligence and common sense, as was exhibited in the Tilton case. Joyce is one of those rare attorneys toward which this author has good cause to be complimentary. But then, Joyce happens to be one of those rare attorneys who says, "It's stupid to incorporate a church."

THE BROOD OF VIPERS

The attorneys and CPAs which specialize in licensing churches, practice a field of law known as "church law." This is a most regrettable term, as the Law of the church is the Holy Scriptures, and so-called "church law" is all-too often the antithesis of that. While the overall number of "church law" accounting and legal firms are few, relative to the thousands of firms which practice other specialties, their effect upon the church has been enormous. Their ranks include some of the biggest charlatans, hucksters and Judas goats the world has ever known. These fifth column subversives have erected a multimillion dollar industry which preys upon the ignorance of well-meaning ministers of Christ. Their chief marketing ploy is fear, and if you have ever attended one of their *voluntary* compliance seminars, by the end of the day you probably left in a state of sheer panic. Of course, they also peddle the remedy for your fears.

The author's statements here are not meant as a stereotype. Not all attorneys are scoundrels. However, the profession, by its very nature, does tend to attract (or create) the most sordid of characters. While there can be the genuine "Christian attorney," it is for good reason that such a term has been made the brunt of so many jokes; and while there are many "sincere" attorneys, many sincere people are sincerely wrong.

> **For such are false apostles, deceitful workers, transforming themselves into the apostles of Christ. And no marvel; for Satan himself is transformed into an angel of light. Therefore it is no great thing if his ministers also be transformed as the ministers of righteousness; whose end shall be according to their works.**
>
> 2 Corinthians 11:13-15

Pastors have been bamboozled by the very same rascals Christ castigated as a "brood of vipers"—attorneys. Who else but an attorney could sucker a preacher into handing his church over to the government?The "church law" attorney is the government's coconspirator. But why would any minister rely blindly upon the "professional legal opinion" of the attorney? He already has the greatest Law Book the world has ever known, not to mention the greatest Counselor, and the Judge is already in his corner! Furthermore, the Holy Spirit is his

"Helper" (John 14:16, 26), which comes from the Greek, *parakletos.* It means *legal assistant, advocate, defense counsel, pleader;* and He doesn't even charge for His services!

In the passage of Matthew 23:13-33, Christ assails the Pharisees and Scribes (lawyers), with righteous indignation, as "hypocrites," "blind guides," "snakes," and "brood of vipers." Christ was masterfully adept with *ad hominem* attacks. Why was He so belligerent with these religious and legal *professionals*? These self-professed *legislators* were circumventing and abrogating God's Laws and giving greater significance to their own concocted ordinances. The mere caretakers of God's Word dared to instruct "the Word made flesh" (Jn 1:14) how to keep the Law. Their "legal practice" originated with the "oral traditions" of their fathers, when the southern kingdom of Judah was taken into Babylonian captivity in 587 B.C. Just like our own Supreme Court which "interprets" the Constitution, the Pharisees "interpreted" the Torah, interposing their Babylonish "traditions" to create new legislative enactments. These "oral traditions of the Jewish fathers" were later transcribed and codified into one of the most perverse publications in the whole of history, the Talmud. In another confrontation, Christ says:

> Hypocrites! Well did Isaiah prophesy of you, saying, 'These people draw near to Me with their mouth, And honor me with their lips, But their heart is far from Me. And in vain they do worship me, Teaching as doctrines the commandments of men.'
>
> Matthew 15:7-9

Aren't things pretty much the same today? In fact, by comparison we make the Scribes and Pharisees look like saints. Their Talmudic law system numbered merely in the thousands. In America today, we have over 35,000,000 laws, statutes, ordinances and regulations on the books, with approximately 250,000 new laws being concocted each year! We can go on making laws for another millennium, and never successfully circumvent what *the* Law plainly states:

> Thou shalt make no covenant with [the heathen], nor with their gods.
>
> Exodus 23:32

Attorneys Declare Christ Incompetent

At law, a person can be adjudged as either competent or incompetent. After thorough examination and scrutiny, incompetency may be pronounced, based upon certain incapacities. Not only is legal status a factor, but age, and physical and mental incapacities are determining factors, as well.

> COMPETENT. Duly qualified; answering all requirements; adequate; suitable; sufficient; capable; legally fit.
>
> Black's Law Dictionary, 2d Edition (1910)

> INCOMPETENCY. Lack of ability, legal qualification, or fitness to discharge the required duty... the word "incompetency" is [also] used in a special sense to designate the condition or legal status of a person who is unable or unfitted to manage his own affairs by reason of insanity, imbecility, or feeble-mindedness, and for whom, **therefore,** a committee may be appointed; and such a person is designated an "incompetent."
>
> Black's Law Dictionary, 2nd Ed.

Those who are pronounced "incompetent" will have another appointed for them to represent them in their affairs, particularly those of a legal nature. At law, they are adjudged to be "wards" or "infants" of the State. Their legal relationship becomes one of "guardian" to ward. Few ministers have ever considered the issue of State incorporation of the church in this light; but church incorporation is, in legal operation, the public proclamation that Christ is incompetent. He is publicly adjudged to be incapable, inept, and impotent, to protect and provide for His church. The State, thereby, assumes the responsibility for guardianship of the church. The guardian provides its ward *protection,* and in the context of limited liability *protection* for a church, it is befitting that the State is deemed an incorporated church's guardian. Church incorporation is a public repudiation of Christ's competence and a denial of His Lordship over His church.

> If we deny Him, He also will deny us.
>
> 2 Timothy 2:12

> How unreasonable is it, that we should esteem more highly the transitory life of this

> world than the holy and sacred name of the Son of God! And why should he reckon among his people those who treacherously reject him? Here the excuse of weakness is of no value; for, if men did not willingly deceive themselves with vain flatteries, they would constantly resist, being endued with the spirit of strength and courage. Their base denial of Christ proceeds not only from weakness, but from unbelief; because it is in consequence of being blinded by the allurements of the world, that they do not at all perceive the life which is the kingdom of God.
>
> *John Calvin's Commentaries,* vol. XXI, p. 218, 2 Timothy 2:12

How can we be considered faithful to Christ, while at the same time, we publicly declare His incompetence? Furthermore, how can we rightly call ourselves His church — the ecclesia, the "separated ones," when we merge (and subordinate) Christ's church with the State?

> Shall the throne of iniquity have fellowship with thee, which frameth mischief by a law?
>
> Psalm 94:20

When the attorney advocates the incorporation of a church — the seeking of the State's "protection," he brazenly declares Christ incompetent. He proclaims openly, through public record, that Jesus Christ is not fit to serve as Sovereign Head of His church. The State is deemed the most competent to serve as sovereign head of the church. Christ is allegedly incapable of protecting His church, and He cannot "supply all your need according to His riches in glory." When the attorney advises taking licenses from the government, seeking the permission of the civil magistrate to do that which God has already ordained as holy, he declares the church to be a feeble vassal of *Caesar.* That man robs from Christ what is His exclusive realm to reign over. He purloins God's divinely inspired institution and places it under the jurisdiction and control of the heathen. At the common law, this is known as "blasphemy."

> Blasphemy. Any oral or written reproach maliciously cast upon God, His name, attributes, or religion. In general, blasphemy may be described as consisting in speaking evil of the Deity with an impious purpose to derogate from the divine majesty, and to alienate the minds of others from the love and reverence of God. It is purposely using words concerning God calculated and designed to impair and destroy the reverence, respect, and confidence due to Him as the intelligent creator, governor, and judge of the world. It embraces the idea of detraction, when used towards the Supreme Being, as "calumny" usually carries the same idea when applied to an individual. It is a willful and malicious attempt to lessen men's reverence of God by denying His existence, or His attributes as an intelligent creator, governor, and judge of men, and to prevent their having confidence in Him.
>
> Black's Law Dictionary, 6th Ed.

If ever there was a scheme "designed to impair and destroy the reverence, respect, and confidence due to Him," if ever there was a sham "to prevent their having confidence in Him," it is the incorporation of the church of Jesus Christ. While most ministers can claim to be ignorant of the legal attributes of the corporation, no attorney who practices corporate law can.

> Woe to you lawyers! For you have taken away the key of knowledge; you did not enter yourselves, and you hindered those who were entering.
>
> Luke 11:52

Pastors should really know better than to trust attorneys. They typically do so because they think they don't know anything about law themselves, and that they would be lost without the *able* assistance of a licensed professional. This is a fallacy. Most pastors have attended Bible college or seminary, a place where they learn how to study, discern, and preach the Word of God — His Laws for how man is to live.

> Man, considered as creature, must necessarily be subject to the laws of his creator, for he is entirely a dependent being. A being, independent of any other, has no rule to pursue, but such as he prescribes to himself...
>
> *Blackstone's Commentaries,* Book 1, § 2, p. 39

The very foundation of America's law system is the Common Law, and the genesis of the Common Law was at Mount Sinai, when God gave Moses the Ten Commandments. It has long been estab-

lished in our heritage that Christianity is an integral part of the Common Law.

> So that we are compelled to admit that... Christianity be a part of the common law... that its divine origin and truth are admitted, and therefore it is not to be maliciously and openly reviled and blasphemed against, to the annoyance of the believers or the injury of the public.
>
> Vidal v. Philadelphia, 43 US 127 at 198 (1844)

> The Christian religion was always recognized in the administration of the common law; and so far as that law continues to be the law of the land, the fundamental principles of that religion must continue to be recognized in the same cases and to the same extent as formerly.
>
> *Principles Of Constitutional Law,* Thomas Cooley, p. 225 (1898)

Law students in America used to be required to study God's Laws from the Bible. It used to be that when a judge walked into the courtroom, he always carried God's Law in his hand. When the bailiff said, "All rise," it was not for the judge that they rose, but in respect of the Bible that the judge carried into the court. God's Law-Word was commonly known as "the law of revelation."

> Upon these two foundations, the law of nature and the law of revelation, depend all human law; that is to say, no human laws should be suffered to contradict these.
>
> *Blackstone's Commentaria,* Book 1, § 2, p. 42

The modern attorney, on the other hand, hasn't been trained in Common Law. Legal textbooks used by law schools haven't included commentaries by Coke or Blackstone for almost a hundred years. The American Bar Association is an enemy to Christianity, and because virtually all law schools are ABA accredited, we will never find a Bible in their law schools, either. The same applies to our judges. That judge who expects people to rise for him, rather than for God's Law-Word, will be hard pressed to make a viable defense before the Bench of the Judge of the Universe. What will he plead? Ignorance? *Ignorance of the law is no excuse!* Today's attorney is only trained in the *religion* of secular-humanism. His education has not in any way equipped him to be the friend of God; law school only teaches him how to be the friend of this world.

> Know ye not that the friendship of the world is enmity with God? Whosoever therefore will be a friend of the world is the enemy of God.
>
> James 4:4

Christ said, "Behold, I send you forth as sheep in the midst of wolves" (Mt 10:16). Although attorneys prefer to think of themselves as "defenders," the reality of their profession is that they are often trained to be predators. Sheep should know better than to trust wolves. Tragically, it is often in seminary where the biblical student is first taught to heed the instructions of the "licensed professional," over the commands of Scripture. Many seminaries today have classes taught by attorneys, espousing the benefits of church incorporation and the 501c3. The Pharisaic seminaries of Jesus' day were remarkably similar.

> This know also, that in the last days perilous times shall come. For men shall be lovers of their own selves, covetous, boasters, proud, blasphemers, disobedient to parents, unthankful, unholy, Without natural affection, trucebreakers, false accusers, incontinent, fierce, despisers of those that are good, Traitors, heady, highminded, lovers of pleasures more than lovers of God; Having a form of godliness, but denying the power thereof: from such turn away.
>
> 2 Timothy 3:1-5

While it may not be the intention of Christian attorneys to blaspheme Jesus Christ, the end result of licensing the church is exactly the same — the LORD'S competence as Sovereign Head of His church is publicly impugned.

> For "the name of God is blasphemed among the Gentiles because of you," as it is written.
>
> Romans 2:24

Does it make sense to place our confidence and trust in the same government that we accuse of being "humanist" and "wicked?

> It is better to trust in the LORD than to put confidence in man. It is better to trust in the LORD than to put confidence in princes.
>
> Psalm 118:8-9

CHAPTER 5 501C3 RELIGION

Most churches are 501(c)(3) organizations.

Political and Legislative Guidelines for Churches and Pastors, Focus on the Family, document FX254/4472

There is little question but that the 501c3 status has become popular with churches and ministries today. Indeed, the 501c3 is the religious *status quo.* But *as* with the incorporation of churches, the use of the 501c3 by churches and ministries is a very modern trend in our history.

The tax exempt and tax deductible status of "religious organizations" was sanctioned by Congress in 1954 [68 A Stat. 163 ch. 736] and codified in the Internal Revenue Code as Section 501c3. Prior to this time, contributions to churches and religious institutions had been widely recognized to be tax deductible, even though they had not been officially sanctioned by Congress. Furthermore, no church or religious institution could be taxed by any government because the First Amendment barred any such taxing authority. With the ratification of IRC Section 501c3, tax immunity and tax deductibility of religion was converted from a right into a government privilege.

Considerable debate has arisen in recent years over whether or not a church or ministry should have a 501c3 status. While the 501c3 is a serious problem, it still needs to be remembered that it is not *the* problem — incorporation is. The 501c3 is merely a symptom *of* the problem. However, it does make a big problem much worse. While the government has no jurisdiction over any church, it most certainly has jurisdiction over that which it creates. Government, therefore, asserts its prerogative to tax the incorporated church, hence the need for the 501c3. Through this mechanism, the incorporated church goes *with hat in hand* to the government and pleads its case: "We used to be a church and you didn't have any jurisdiction to tax us. But we didn't like being *just* a church and thought it was better to be a corporation. The problem is, now we're under your jurisdiction and you can tax us. So we'd like for you to exempt us from the tax. Would you do that, please?" The kind and benevolent government responds, "You bet! Step right up here and fill out these forms. We just love giving out these benefits!"

> The discussion of tax exemption of churches — at least in modern terms that have reference to corporate income taxation — is just beginning, and thus far it has been rather one-sided. No coherent rationale has hitherto been spelled out on behalf of churches, and they have been somewhat — and needlessly — defensive, limited either to appeals to tradition or pleas for indulgence.
>
> *Why Churches Should Not Pay Taxes,* Dean M. Kelley, p. 5

The above quote comes from the director of the National Council of Churches. Kelley's book, like so many other books and articles that have gone before his, and that have come since, is devoted to convincing the enemies of the church why they should not object to churches and ministries being granted a tax exempt and tax deductible privilege by the government. "The discussion of tax exemption of churches" is no more resolved, nor are the arguments any more convincing today, than when Kelley wrote his book over two decades ago. His defense is gravely flawed, for it rests not upon an absolute and indefeasible standard — the First Amendment to the Constitution, but upon "modern terms that have reference to corporate income taxation." When he originally authored his book in 1977, he was serving on the NCC's Committee on Tax Exemption for Churches. Kelley recommended one of his friends to serve on the same committee, a man who has written:

> Taxation has come to mean more than revenue-raising for the basic requirements of government. The Keynesian hand has touched our affairs, and we know that taxation can be an instrument for forming the kind of society we desire. Hence, any element in society having power in wealth is a force to contend with and a possible source of funds for public purposes, an agent suspected of holding devices

> for good or ill. New taxes for new policies and goals call for a new look at all institutions and all pocketbooks. So obvious a reality as a religious institution could hardly escape a new kind of scrutiny. Casual and traditional exemptions are evaluated by a new set of standards. The very fact that religious institutions belong to a tax classification which includes seventeen different categories of exempt organizations, assures that attention will be called to them. All exemptions are increasingly called in question.
>
> *Should Churches Be Taxed?* D.B. Robertson, pp. 38-9

Many in the National Council of Churches have long advocated that churches pay income and property taxes. It may, therefore, be for good reason that the NCC has been branded an "ecclesiastical octopus." Some have gone as far as to claim that the NCC is a Marxist front organization.

Taxing religion or the church, in any direct manner, is a blatant violation of the First Amendment. Yet, the vast majority of churches today are taxed, and/or they are "receiving all the protection and benefits of Government." Accepting either position is exceedingly dangerous. No church has need of the government "privilege" of a tax-exempt, tax-deductible license. The taking of such a license is admission that government does possess legitimate authority to tax that church, but as an act of "grace," has forgone assessing the tax. As long as a church holds such a license, it is rendered beholden to the government. The licensing authority still retains the power to tax, because it also legislates, adjudicates, regulates and controls the terms of the license. The 501c3 church that fails to toe the government line can be destroyed.

> The power to tax is the power to destroy.
>
> M'Culloch v. Maryland, 17 US (4 Wheaton) 316 (1819)

If churches had ever fully appreciated the jeopardy they would be placing themselves in, it is improbable they would have ever become 501c3's. How then is it that most churches have become 501c3 organizations? Certainly it is rooted in ignorance of the law; but moreover, they have placed their trust in "church law" attorneys who have sold them a bill of goods.

> Churches are not tax exempt merely because they are churches. They are tax exempt because the law permits them to be exempt providing they meet certain requirements.
>
> *The Legal Alert,* 3/98, Christian Legal Association, David C. Gibbs, Jr.

> Others believe that the federal government is prohibited from taxing churches by the U.S. Constitution.. . these beliefs are in error and can inadvertently lead to a church's loss of tax-exempt status.
>
> *Ibid.,* 4/98

We will later see that what David Gibbs, and many of his "church law" peers assert, doesn't square with the First Amendment, nor does it even square with what the IRS says.

AND WITH THAT 501C3, YOU EVEN GET A FREE MUZZLE!

Any Christian "activist" who has ever endeavored to organize a church in taking a public stand for some social or moral cause, particularly where that cause crosses the line into the "political" realm, is likely to have experienced some frustrations. Typical examples are ballot initiatives, petition drives or getting the pastor to give up the pulpit for a guest speaker to discuss abortion, sodomy, or some other moral (politically incorrect) issue. In far too many churches these days, Christian social and political activists encounter considerable resistance. Even getting a straight answer for why there is so much resistance is likely to be met with still more resistance! But the persistent activist will eventually discover that fear of government retaliation is the factor that makes church leaders melt like jello on a hot sidewalk. Activists, and non-activists alike, are none-too happy when they discover that their church has taken a license from the government, called the 501c3, that prevents their publicly organizing the church in any meaningful way. Some frustrated activists have equated the 501c3 with government "hushmoney."

If the church will not take a public stand for moral issues, what organized societal institution will? Perhaps it is the church's unholy matrimony to the State which is the single greatest factor in the rapid growth of parachurch ministries. There are thousands of such ministries, operating as autonomous entities that are not submitted to the biblical

authority of any church government. Finding a scriptural justification, for their existence is not an easy prospect. However, attempting to integrate many ministries into the church is, likewise, an onerous prospect, as this author well knows from personal experience. The organized church has abandoned many of its responsibilities, and the void is being filled by the parachurch ministry. The church is hemorrhaging, but the best any parachurch ministry can offer is a bandaid. Were parachurch ministries the solution to the problem, one would think their community presence to be a significant asset. Such is usually not the case. As an illustration, no community in the world has a greater concentration of parachurch ministries, literally hundreds of them, than Colorado Springs. From mom *and pop* ministries that operate out of the garage, to multimillion dollar marvels that would earn the admiration of any Fortune 500 CEO. Yet, per capita, Colorado Springs has just as much violent crime, drug and alcohol abuse, porno shops and strip shows, domestic violence, suicides, abortions,... and according to some, certain problems are even worse than many other communities.

> **When I was in Colorado Springs earlier this year, I noted that the city was home to Focus on the Family, 70 different Christian ministries, and more than 400 churches. Yet El Paso County (in which Colorado Springs is located) has the highest divorce rate along the Colorado Front Range.**
>
> "Become a Manage Saver," Michael J. McManus, *Focus on the Family Magazine*, p. 7 (July, 1996)

This is not to slam parachurch ministries. It is to say that they are an inadequate solution to the breakdown of the family and society. They can only be a stopgap measure to the failure of the organized church, until we can stop the hemorrhaging. A para-church is not *the* church, nor will it ever be.

The church has exchanged the keys of the Kingdom for a mess of State-licensed pottage. America's Founders fought and gave their very lives to prevent the civil government from meddling in the church; but now, at the church's invitation to the IRS, it is thoroughly entangled with the worldly affairs of State bureaucracy.

> **No man that warreth entangleth himself with the affairs of this life; that he may please him who hath chosen him to be a soldier.**
>
> 2 Timothy 2:4

Nevertheless, the attorneys keep a straight face and talk of all the wonderful "benefits" of being a 501c3—"The benefits outweigh the risks." Again, we will list the most commonly-heard excuses the "church law" practitioners use to bait churches into becoming 501c3, and then provide a rebuttal:

PRO: Charitable Organization: contributions are tax deductible for income tax purposes.

CON: Whether licensed by the government or not, any contributions made to a church are automatically qualified as a tax write-off, pursuant to Publication 557 and IRC § 170(c)(2)(B). A church does not have to be a nonprofit charitable corporation to be tax deductible, nor does it need an IRS license. The only conceivable "benefit" of the 501c3 license is that such an organization may issue tax receipts to contributors (an unlicensed church can issue a "Thank you" letter, instead of a tax receipt). However, IRS practices have in recent years shown an abusive pattern of refusing the admissibility of such receipts, during routine taxpayer audits. When this occurs, the contributor must substantiate the contribution through some other means, and quite generally, the only acceptable proof is a cancelled check. Tax-deductible receipts are, at best, a placebo.

PRO: Federal Tax Exemption: government exemption from federal income taxes.

CON: According to IRS Publication 557, as well as IRC § 508, churches are "exempt automatically." Application for an exempt status is not only completely unnecessary, but to do so becomes a grant of jurisdiction by a church to the IRS. Churches in America have always been nontaxable, because the government lacks the jurisdiction necessary to tax the church. Our government has no more jurisdiction over our churches than does the government of Canada (or the United Nations, for that matter). It would be as much a form of tyranny for the government in America to tax the church, as it would be for the Canadian government to tax churches in America. Most churches' only

source of financial support are the tithes and gifts of the congregation. Can you imagine the ramifications of government exacting a tax on God's tithe? Why would a church want to voluntarily reduce its status from one of being nontaxable to that of a government-granted exemption? A tax exemption has been determined by the courts to be a "subsidy" and there are always strings attached. What are the terms of this IOU?

PRO: State and Local Tax Exemption: exempt from taxes on real and personal property, etc.

CON: Section 501(a), the preamble to 501c3, reads:

(a) Exemption from taxation.

An organization described in subsection (c) or (d) or section 401(a) shall be exempt from taxation under this subtitle...

The "this subtitle" being referred to is Subtitle A, which is specifically the federal income tax. Many church leaders have been under the assumption that the 501c3 is an exemption from all forms of taxation, but that is simply not so. While many municipalities, counties and state governments have often extended additional exemptions to 501c3 "religious organizations," including exemptions from taxes on real and personal property, they are in no way obligated to do so, unless other local or state laws compel them to. The long-standing tradition of exempting church properties from taxation is eroding in many communities across the country. The 501c3 does not specifically exempt any organization from a tax on property, or any other tax for that matter, just income tax. Since the exemption is only for income taxes, and since churches typically don't have "income," one has to wonder what tangible benefit such an exemption affords. Sovereign churches have no such issues to contend with, as government may not impose a tax on church property, anyway.

PRO: Charitable Organization Status: exempt from sales tax, special mail rates, etc.

CON: The icing on the cake for many churches to become 501c3's are the special *goodies* the government offers, and this is another excellent example of the attorney's marketing ploy: "The benefits outweigh the risks." The prevalence of the *something* for *nothing* mentality in America is exactly why fast-food restaurants package special kiddie meals. The food itself is of questionable nutritional value, and the child consumer may not necessarily find it particularly palatable, either. What sells the *Kiddie Meal* is the free surprise toy he knows he will find hidden within the colorful *meal* box. The cost of the packaging and the toy are only pennies, but the marketing success of such programs is phenomenal. Children remember the free toys they see advertised on TV, and when they are in the car, driving by the golden arches at lunch time, mom is bound to hear of little Johnnie's meal preference.

The government benefits offered to 501c3 churches are not so much a direct result of having a 501c3 license, as they are of being incorporated under the broad category of "nonprofit charitable organizations." There are many fine charitable organizations that are established to fulfill a "public purpose," including The Red Cross, Habitat For Humanity, orphanages, etc. Churches are also able to organize as charitable organizations, as long as they fulfill a "public purpose." Various levels of government subsidize the operation of "public charities" by offering certain benefits, because charitable organizations are deemed to provide "social services" [397 US at 6741. Charitable religious organizations can receive these same benefits because the "social welfare programs" they administer, "contribute to the well-being of the community in a variety of nonreligious ways, and thereby bear burdens that would otherwise either have to be met by the general taxation, or be left undone to the detriment of the community" [*supra* at 6871. Some of the government benefits offered to nonprofit charitable organizations have been classified as "subsidies" by the courts, and some are not considered a subsidy. However, there is no question but that they are all "benefits."

Such government benefits are never automatic, nor do they come by general legal right. The benefit must be applied for as a special privilege, which is granted only to nonprofit organizations. While charitable organizations, in general, may not be adversely affected by receiving certain benefits, the ramifications to a church are quite onerous, particularly where it is clearly a subsidy. While the taking of a

general U.S. Postal Service mailing permit, or a bulk mail permit, does not create a jurisdictional problem for a church, accepting a nonprofit organization mailing permit could open a bureaucratic Pandora's box. It is clearly a government subsidy. While a sales tax exemption does not necessarily convey a government subsidy, nevertheless, it is a government benefit, clouding the sovereign status of a church. Sales taxes (excises) are indirect taxes, and therefore, do not directly tax any church. With a little know-how, churches can legally avoid many excises, particularly on substantial purchases, without having to go to the government and asking for the benefit of a tax exempt letter, permit, or identification number.

WHEN THE WICKED BEARETH RULE, THE PEOPLE MOURN

The Internal Revenue Code (IRC) Section 501c3 exempts qualified organizations from taxation on income. Among these are "religious organizations," however, the broad scope of other organizations that qualify will place "religious organizations" in very sordid company. Included among the organizations that have successfully obtained 501c3 status are satanists, sodomites, pedophiles, pornographers, hedonists, abortionists, atheists, Darwinists, New Agers and pagans. This is not to say that all 501c3 organizations are evil; many, indeed, are very honorable organizations. However, we need to point out that morality is not a prerequisite for 501c3 acceptance. The 501c3 has not served to advance morality, so much as it has immorality. Not unlike the corporate status, the 501c3 has gravely undermined Christianity in American culture. The only organizations expressly prevented from obtaining 501c3 status are "Communist-controlled organizations" (IRC § 501(n)).

IRC Section 501c3 reads as follows:

> Sec. 501. Exemption from tax on corporations, certain trusts, etc.
>
> (c) List of exempt organizations —
>
> (3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, (except as otherwise provided in subsection (h)), and which does 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.
>
> IRC § 501(c)(3)

Our civil government has never been given any ability to tax religion, anyway. To do so would first require establishing tax laws specific to religion, which the First Amendment precludes. It is, therefore, absurd to suppose that the visible institutions of the Christian religion — churches and ministries, are "tax exempt." Christianity is nontaxable, and as such, may not be assessed any tax.

> Exempt. To release, discharge, waive, relieve from liability. To relieve, excuse, or set free from a duty or service imposed upon the general class to which the individual exempted belongs.
>
> Black's Law Dictionary, 6th Ed.

> Non-assessable. That on which no assessment can be legally levied for any purpose.
>
> Cyclopedic Law Dictionary, 3d edition (1940)

The distinction between "exempt" and "non-assessable" may appear slight, yet it is most significant. Churches are non-assessable because of the First Amendment and the "wall of separation between church and state." That which cannot be assessed cannot be taxed. Being non-assessable presupposes that the government does not have jurisdiction over the church — that it is sovereign and autonomous from the government. That which the government has no jurisdiction over cannot be regulated or taxed. The element of total freedom, as expressed in a non-assessable legal status, is irrevocable, because it is an unalienable God-given

right. Government cannot lawfully take away that which God has given.

Churches only become tax exempt when they apply to the government for the "privilege" of a tax exempt license. The exemption presupposes that the government has acquired the jurisdiction necessary to tax the church, and therefore, has the authority to grant an exemption from the taxation that would ostensibly be otherwise due. A tax exemption is treated at law as a government privilege and benefit, and under recent case law, as a "subsidy." A church cannot maintain both a non-assessable and a tax exempt status; they are mutually exclusive. Once a church acquires an exempt status, it voluntarily waives its sovereignty and places itself under government jurisdiction.

In 1969, Congress ratified Public Law 91-172, a portion of which was codified as IRC Section 508. In so doing, Congress sent a loud and clear message to every church and ministry in America — they have no need to apply for a 501c3 determination letter from the IRS.

> Sec. **508.** Special rules with respect to section **501**(c)(3) organizations.
> (a) New organizations must notify secretary that they are applying for recognition of section **501(c)(3)** status.
>
> (c) Exceptions.
>
> (1) Mandatory exceptions. Subsections (a) and (b) shall not apply to—
>
> (A) churches, their integrated auxiliaries, and conventions or associations of churches.
>
> IRC § 508(c)1A

Applying for 501c3 recognition is accomplished by filling out and filing IRS Form 1023. Interestingly enough, even the IRS has openly admitted, since the inception of the 501c3, that churches and church ministries have no need to apply.

> Some organizations are not required to file Form **1023.** These include:
>
> Churches, interchurch organizations of local units of a church, conventions or associations of churches, or integrated auxiliaries of a church, such as a men's or women's organization, religious school, mission society, or youth group. These organizations are exempt automatically if they meet the requirements of section **501(c)(3).**
>
> IRS Publication 557, p. 15 (1999)

Churches ate far more than merely "exempt automatically" (although this is still a significant admission). Churches are non-taxable. Why then do they still apply? This author has had numerous phone conversations with the IRS Exempt Organizations Office, and spoken with virtually every Agent in that office. None of them have any idea why churches apply for a 501c3. It's certainly not because the IRS is actively encouraging it. But there are those who do:

> Churches are not required by law to apply to the Internal Revenue Service for tax-exempt status in order to receive that privilege. They should file anyway.
>
> The reason is simple. Money. IRS concurrence that a religious organization is indeed a church is the best protection for a donor that his or her contribution to the church is tax-deductible and will not be challenged in an audit. This knowledge makes a church's fund-raising efforts much easier.
>
> *Protect Your Contributions*, Michael Chitwood

This is a sorry basis for the "church law" practitioners to be maneuvering churches into "voluntarily compliance," but neither Chitwood, nor any of his peers, have come up with anything better. For that matter, neither has the IRS.

> If the organization wants to establish its exemption with the IRS and receive a ruling or determination letter recognizing its exempt status, it should file Form **1023.** By establishing its exemption, potential contributors are assured by the IRS that contributions will be deductible.
>
> *Op. Cit.*, Pub. 557

This is the one and only so-called "benefit" a church gets from the 501c3 — contributors know that their contributions are tax deductible because the IRS puts its stamp of approval on that church. Church leaders should rethink the ramifications of this. By Chitwood's own admission, it really all comes down to money and making "fundraising efforts much easier."

A church is not made tax-deductible because it has a 501c3 determination letter, and is listed in IRS Publication 78. It is tax-deductible because it is a church, and the IRS admits as much.

> Organizations That Qualify To Receive Deductible Contributions
>
> You can deduct your contributions only if you make them to a qualified organization. To become a qualified organization, most organizations other than churches and governments, as described below, must apply to the IRS.
>
> IRS Publication 526, (emphasis author's) p. 2

Contributions to government, such as to a local public school district, are tax deductible (why anyone would want to do so is hard to fathom, but it occasionally happens). The IRS would never challenge such a contribution, even though school districts are rarely ever 501c3. It is interesting to note that publication 526 acknowledges that churches are on the same footing as governments by not needing to apply for a 501c3 in order to be treated as tax-deductible. In practice, one can be confident when making a contribution to a free-church that it will be tax-deductible. The fact is, even during audit, IRS auditors never even bother to pull out publication 78 to see if a church, that contributions were made to, is listed as a 501c3.

Much could be said regarding the theological ramifications of a church being motivated to establish itself as a 501c3, because it anticipates that contributions will go up thereby. All I will say, however, is that perhaps more emphasis should be placed on expository preaching on the subjects of tithes and gifts, rather than on contributing for the sake of tax deductibility.

By applying for and receiving a 501c3 recognition letter, a church converts a God-given right into a government-granted benefit. Since an exemption is, for a church, a dramatically inferior legal status, and may be modified or revoked by the government, why would a church want it? The government offers the church privileges and benefits, but the church's sovereignty and independence from the government must first be waived. What if, at some time in the future, Congress elects to eliminate certain exemptions? Your 501c3 church is still going to be euphemistically called "tax-exempt;" it's just not exempt from all taxes. Congress has already done just that and will, no doubt, do it again. In 1984, 501c3 churches were required to reclassify all church workers and ministers as "employees" and start paying Social Security tax. The church corporation, just like any other corporation, has employees. As such, they are now liable for not only Social Security contributions, but all other employee taxes and withholdings, including income taxes, unemployment taxes and workman's comp. If we seek to identify the legal terms "employer and employee," the origin of those terms, as well as their legal standing and status, here is what we discover:

> EMPLOYER AND EMPLOYEE: Employment (this index)
>
> EMPLOYMENT: Generally, Master and Servant (this index)
>
> Am Jur 2d., *General Index,* D-I, p. 413

Many are surprised when they discover that their legal standing of "employee" has reduced their status to that of a servant. We in America have long had a repugnance toward personal servitude, and it is for this very reason that the lexicographers developed these new, far more palatable terms.

> In law, the term "master and servant" indicates the relationship which exists when one person who employs another to do certain work exercises the right of control over the performance of the work to the extent of prescribing the manner in which it is to be executed. The employer is the master, and the person employed is the servant. The words "employer" and "employee" are the outgrowth of the old terms "master" and "servant."
>
> 53 Am Jur 2d., *Master and Servant,* § 1, Definitions, p. 81

Your employment to a corporation is viewed by the government, not as a right, but as a privilege. There are at least 38 biblical references that command the Christian to give and tithe to the LORD from the "firstfruits" of his labor. That is simply impossible when our status is reduced to that of a servant, and we are laboring for a State-created entity. Our firstfruits are extracted from our wages by the corporation who, by statute, serves as the "withholding agent" for the government. The most bazaar status of all though, are the millions of

sole proprietors that declare themselves to be "self-employed," i.e. they work as a *servant* of the very business that they founded, and the business that they claim to own. So, who *owns* whom?The ramifications of this are truly astounding, when we contemplate what happens to the minister who is employed by an incorporated church, or when he declares, by *special* provision of the IRS, that he is a "self-employed" minister of an incorporated church. Attorneys and CPAs tout this as another wonderful "benefit." Oh, really?

Because of the Social Security Reform Act, what the 501c3 church found "advantageous" in 1983 suddenly became most disadvantageous in 1984 (a rather *Orwellian* year). This egregious legislation should have unleashed a torrent of outrage against Congress, and against President Reagan who signed it, from thousands of churches all across America. Instead, there was barely a peep. Congress had little cause for concern over a potential backlash, as most churches had long before been silenced by the 501c3. Here's the quandary 501c3 religious organizations face: How are 501c3 churches to petition and lobby Congress, regarding changes in the Tax Code which affect them, when the terms and conditions of the 501c3 preclude their doing so? How are they capable of effectively governing and planning church affairs, when they have agreed in advance to comply with all future tax laws that Congress will hand down, without even having the vaguest notion of how those statutes will impact their churches?

> He who answers a matter before he hears, to him it is folly and shame.
>
> Proverbs 18:13

Churches that retained their sovereignty and nontaxable legal status had no such problem to contend with, because statutes like the Social Security Reform Act, which specifically targeted 501c3's, don't apply to free churches. Free churches have ministers and ministry workers, not employees.

501c3 religious organizations have numerous and broad sweeping restrictions placed upon them. Yet, the board members of many 501c3's are so ill-informed of their legal obligations and liabilities that they may routinely violate those restrictions. Such violations can carry onerous consequences, not only to the church, but to individual officers and directors. An exemption is invariably conditional and granted with stipulations made as to its revocability. The tax-exempt status can be modified, amended, or revoked for any number of reasons. The exemption is granted as a matter of administrative procedure, not legislative or judicial, meaning that it is a bureaucrat who bestows it. A bureaucrat can likewise take it away without any due process of law. Furthermore, the IRS does not necessarily need to demonstrate that a 501c3 organization has violated any specific laws. The IRS has been given considerable latitude by Congress to create its own enforcement regulations. These often go considerably beyond both the letter and spirit of the tax code.

> Sec. 7805. **Rules** and regulations.
> (a) Authorization
>
> > Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

The IRS views its own rules and regulations as "law," and tragically, the courts have, in far too many cases, treated them in the same manner. The IRS may also concoct "temporary regulations" (§ 7805(e)) and it may arbitrarily make rules to apply in certain cases, which it is not obligated to apply uniformly in other like cases. If an exempt organization objects to an IRS ruling, it is left with no other recourse than to seek due process of law through a protracted and costly legal battle in the courts. One of the IRS' primary strategies is to wear down the "taxpayer" through the expenditure of enormous time and resources, not to mention the outrageous legal costs of litigating a tax case through the appellate court process. The IRS has the strategic advantage of unlimited resources at its disposal. There are no restrictions on how many attorneys they may retain, how many hours they spend prosecuting a given case, and the public monies they squander. Few "taxpayers" can compete, and the IRS well knows this and will seek to overwhelm their opposition. Many an IRS tax battle has been won this way.

Even though 501c3's are tax-exempt, the IRS, interestingly enough, still classifies them as "taxpayers", and so do the courts (see Christian Echoes National Ministry, Inc. at page 117). Non-taxpayers are called "nonfilers," but because most 501c3's file tax forms, they are classified as taxpayers. This is the case even of most 501c3 churches, because they typically file W2, 940, 941, and often other tax forms, thereby making themselves not only "filers", and therefore, "taxpayers" but, worse yet, "withholding agents."

The IRS also takes it upon itself to "interpret" court decisions in the best interests of the IRS. For example:

> The explanations and examples in the publication reflect the interpretation by the Internal Revenue Service of:
> • Tax laws enacted by Congress, and
> • Treasury regulations, and
> • Court decisions.
>
> The publication covers some subjects on which a court may have taken a position more favorable to taxpayers than the position of the Service. Until these differing interpretations are resolved by higher court decisions or in some other way, this publication will continue to present the viewpoint of the Service.
>
> IRS Publication 334

In other words, the IRS is a law unto itself! What the IRS acknowledges in the above publication is no isolated incident. The IRS regularly thumbs its nose at Congress and the courts. Cooperation with this scourge of humanity, by "voluntary compliance," is a blueprint for disaster.

> Who would believe the ironic truth that the cooperative taxpayer fares much worse than the individual who relies upon his constitutional rights.
>
> United States v. Dickerson, 413 F.2d 1117 (1969)

The IRS has a long history of tyranny and criminal activity. It is regularly used as a club with which to beat and terrorize political foes. There is likely only one other agency of the U.S. Government which can match the nefarious activities of the IRS—the CIA.

> Woe to those who decree unjust statutes and to those who continually record unjust decisions, to deprive the needy of justice, and to rob the poor of My people of their rights.
>
> Isaiah 10:1-2

The Religion of Public Policy

In order to qualify as a 501c3, the organization must first meet the criteria of having a "charitable purpose."

> Charitable Purpose. Term as used for purpose of tax exemption has as its common element the accomplishment of objectives which are beneficial to community or area, and usually recognized charitable purposes, not otherwise limited by statute, are generally classified as: relief of poverty; advancement of education; advancement of religion; protection of health; governmental or municipal purposes; and other varied purposes the accomplishment of which is beneficial to community.
>
> Black's Law Dictionary, 6th Ed.

As if being regulated under the myriad of corporate state statutes weren't problematic enough for an incorporated church, if it becomes a 501c3 it even further diminishes its status into a "public charitable organization" and becomes subject to all the rules and regulations governing such entities.

> In Revenue Ruling 71-447, the IRS formalized the policy, first announced in 1970, that § 170 and § 501(c)(3) embrace the common-law "charity" concept. Under that view, to qualify for a tax exemption pursuant to § 501(c)(3), an institution must show, first, that it falls within one of the eight categories expressly set forth in that section, and second, that its activity is not contrary to settled public policy.
>
> Bob Jones University v. United States, 461 US 574 at 585 (1983)

Government-licensed charitable organizations are subject to regulation under what is termed "public policy." This is because an incorporated tax-exempt organization is at law termed a "quasi-public corporation" [397 US 664, 25 L Ed 2d 704].

> Public policy. Community common sense and common conscience, extended and applied throughout the state to matters of

> public morals, health, safety, welfare, and the like; it is that general and well-settled public opinion relating to man's plain, palpable duty to his fellowmen, having due regard to all circumstances of each particular relation and situation.
>
> Black's Law Dictionary, 6th Ed.

Public policy, being that it is based upon "public opinion," is anything but "well-settled." The term "public policy" did not always purport such a flimsy and indefinite meaning, and the above definition is a fairly recent innovation. It is thoroughly humanistic, and an accurate portrayal of the modernist philosophy of situational ethics. The above definition is fraught with problems for the Christian. For example, while we should all aspire to the use of "common sense," just what is "common conscience"? As Christians, our conscience is not derived from the socialist doctrine of ***common*** conscience, but from the divine revelation of God's written Word and the convicting work of His Holy Spirit. Christians will often find their consciences at odds with that of their community. Moreover, as a socialist doctrine, "community common conscience" is no mote than government policy dressed up in the garb of "democracy," to make it appear as though it is actually "the will of the people," gathered through polling statistics.

> We must all shudder whenever our federal government argues that a public policy can override such constitutional rights as religious liberty and private property. **An** unwritten public policy is nothing more than what the federal government believes the law ought to be.
>
> *The New Tyranny,* John Whitehead, p. 12

These government policies are, in turn, "extended and applied throughout the state". No exceptions are made for 501c3 churches, because qualifying as a charitable organization presupposes that they agree, and will comply, with all public policy. "Public morals" are used here in the same sense as "common conscience." It is in the name of "health, safety and welfare," that the State has declared abortion to not only be legal, but to be "morally expedient." None of the Founding Documents promulgate the statist notion of "health, safety and welfare," nor do any of the writings of the Founders. This is socialist ideology straight out of the Communist Manifesto. Our Founding Documents only speak of protection and preservation of "life, liberty and property." Humanists cannot speak of such things because it flies in the face of "common sense" to slaughter 1.5 million babies every year, and then quote the preamble to the Constitution.

> The care of human life and happiness, and not their destruction, is the first and only legitimate object of good government.
>
> To: Maryland Citizens (1809), *The Writings of Thomas Jefferson,* Washington ed., vol. VIII, p. 165

Public policy is allegedly determined upon "man's plain, palpable duty to his fellowmen". The definition contains no provision for man's duty to his Maker, and this for good reason. Public policy is a purely humanist doctrine, and as such, God simply does not enter into the picture. For obvious reasons, neither would His Laws. Public policy is an integral component of the statist systems found in totalitarian regimes, such as communist dictatorships and socialist autocracies. If public policy were based upon some fixed standard of law, then we would know where we stand, with respect to how church doctrine lines up with public policy. Such is not the case. Public policy is completely malleable and rather arbitrary in nature.

> Public policy has the ring of permanence. Yet where is it **to** be found? The answer, **of** course, is that we citizens are to find it in the latest statement of those in power. By its very definition, then, there is no such thing as the official public policy of the United States, nor has there **ever** been.
>
> Therein lies the real monstrosity of the Jones case. If our religious beliefs displease the current public policy of our masters, we will be punished. One can be safe in his religious beliefs only if he reads the morning papers to keep in tune with today's public policy. So much for subjecting religious principles to the arbitrary and changing policies of the mighty IRS.
>
> *To Harass Our People,* Congressman George Hansen, p. SS9

Not only must a charitable organization, such as a 501c3 church, be in complete harmony with public policy, it must fulfill a useful "public purpose"

in order to qualify for and maintain its charitable, tax exempt, and tax deductible status.

> ...in enacting both § 170 and § 501(c)(3), Congress sought to provide tax benefits to charitable organizations, to encourage the development of private institutions that serve a useful public purpose or supplement or take the place of public institutions of the same kind.
>
> Tax exemptions for certain institutions thought beneficial to the social order of the country as a whole, or to a particular community, are deeply rooted in our history...
>
> Bob Jones University, ***supra*** at 587-8

Contained in all public policy is a public purpose. The use by the Supreme Court of the term "public purpose," as quoted above, is just one of many available examples. Just what is public purpose?

> Public purpose. The term is synonymous with **governmental** purpose.
>
> Black's Law Dictionary, 6th Ed.

The licensed professionals that dupe churches into converting their status into charitable organizations will never address this issue; and for obvious reason. How is a church to function according to "governmental purpose" when that government has such a propensity for abrogating the Laws of the One that ordained the church to begin with? What we are left with is a schizophrenic church, or what the Scriptures refer to as being "double-minded (Jam 1:8; 4:8).

In the Bob Jones case, the IRS issued Revenue Ruling 71-447 and changed public policy. The IRS is a division of the Treasury Department, and falls under the Executive branch of government. As such, it has no lawmaking authority, whatsoever. Many in Congress were carefully observing this case, and objected vehemently to what they viewed as a blatant usurpation of legislative powers. Congress holds the IRS' ***purse strings. As*** such, there was concern within the IRS about potential congressional retaliation for the IRS' use of Revenue Rulings to change public policy, as it applied to BJU. So the IRS backed down.

> After the Court granted certiorari, the Government [IRS] filed a motion to dismiss, informing the Court that the Department of the Treasury intended to revoke Revenue Ruling 71-447 and other pertinent rulings and to recognize § ***50***1(c)(3) exemptions for petitioners. The Government suggested that these actions were therefore moot. Before this Court ruled on that motion, however, the United States Court of Appeals for the District of Columbia Circuit enjoined the Government from granting § ***50***1(c)(3) tax-exempt status...
>
> Bob Jones University, 76 L Ed 2d 157, note 9

Not only does the IRS establish public policy, as do many other bureaucratic agencies of government which have no legislative authority whatsoever, but certainly our courts have waged war on the Constitution, as well, by the use of public policy. The courts have taken it upon themselves to daily engage in social engineering, to rule not according to law, but according to the "community common conscience." In the BJU case, the IRS announced that it was revoking the Revenue Ruling upon which its entire case was based. Therefore, they no longer had a case to prosecute. Rather than permitting the case to be dismissed, the Circuit Court of Appeals stepped in, and in effect, became the prosecutor!

> We must all shudder whenever our federal government argues that a public **policy** can override such constitutional rights as religious liberty and private property. An unwritten public **policy** is nothing more than what the federal government believes the law ought to be.
>
> *The New Tyranny*, John Whitehead, p. 12

This is the sort of precarious position that 501c3 churches and ministries place themselves in. As public policy continues to become more hostile toward Christian values, the church will become more and more the target of various social engineering pet projects. The conversion of the church into a charitable organization renders it easy prey for judicial chicanery. The lessons from the Bob Jones University case are many, yet few have shouted a warning, and in the decade since the decision, many thousands more churches and ministries have "made covenant with the heathen."

> The elements of this attack are quite simple. First, the defendant is small. Bob Jones University is an unaffiliated school without the

backing of a large religious community, like the Catholics or the Lutherans. This is a crucial element in the plan. Government forces have no intention of awakening the giants of the religious community to what they are doing until it is too late to mount a defense.

Equally important, the issue must be one which can be framed in a way which mutes opposition. In the Jones case, that issue was race. Bob Jones University is a religious school to which admission is open to all races. The authorities at the school, however, hold it as part of their religious faith that interracial dating and interracial marriage are forbidden by God. It is here that the IRS found its weapon.

Op. Cit., Hansen, pp. SS7-8

Carrying Out Governmentally Approved Policies

In a concurring opinion in the Bob Jones cases, justice Powell made the following statement:

> The Court asserts that an exempt organization must "demonstrably serve and be in harmony with the public interest," must have a purpose that comports with "the common community conscience," and must not act in a manner "affirmatively at odds with [the] declared position of the whole Government." Taken together, these passages suggest that the primary function of a tax-exempt organization is to act on behalf of the Government in carrying out governmentally approved policies.
>
> Bob Jones University, *supra* at 184-5

Did you catch that? The U.S. Supreme Court believes "that the primary function of a tax-exempt organization is to act on behalf of the Government in carrying out governmentally approved policies." Did your attorney warn you of this before he helped your church become a 501c3? If not (and I have yet to meet an attorney who has), he is hardly competent to recommend that churches become 501c3's, let alone assist them in doing so.

BJU was branded by the government as a "racist" institution and the media had a field day. Tragically, many Christian media sources parroted the establishment's line. They failed to state that BJU admitted all races, but that their policy was to forbid interracial marriage, and that this was based upon a sincerely-held religious conviction, supported by biblical law and common law, which forbids miscegenation. However, the government has been licensing intermarriage for a number of years and, as such, the public policy now sanctions miscegenation (and not surprisingly, so do most Christians). By public policy the common law has been abrogated, and no 501c3, like BJU, is free to promulgate beliefs and practices which are contrary to that policy.

> This Court has long held the Free Exercise Clause of the First Amendment to be an absolute prohibition against governmental regulation of religious beliefs. As interpreted by this Court, moreover, the Free Exercise Clause provides substantial protection for lawful conduct grounded in religious belief. However, "Not all burdens on religion are unconstitutional... The state may justify a limitation on religious liberty by showing that it is essential to accomplish an overriding governmental interest." United States v. Lee, ***455*** US ***252.***
>
> Bob Jones University, *supra* at 603

Many a Christian attorney has howled when reading the above statement. They see it as contradictory for the Court to say that it is not infringing upon the First Amendment, when it penalizes religious organizations which violate public policy. However, it should be noted that nowhere did the Court forbid BJU from practicing its "sincerely-held religious beliefs."

> Denial of tax benefits will inevitably have a substantial impact on the operation of private religious schools, but will not prevent those schools from observing their religious tenets.
>
> Bob Jones University, ***supra*** at 603-4

Indeed, by all accounts, BJU has fared reasonably well, in spite of having lost its 501c3. In spite of its heavy tax burden, it's in a better financial position today than it has ever been. Had BJU been properly structured to begin with, and had it relied on the protections of the First Amendment, none of these problems would have ever come about, and it would not be paying taxes today.

The Supreme Court declared that BJU *should* not compel its students to obey the common law, with respect to miscegenation. It also made a monumental leap when it said that the forbidding of miscegenation is "racial discrimination." How was BJU guilty of discrimination when it admitted people of all races? The questions every pastor and minister needs to be asking are:

- **What issue is next on the "public policy" agenda?**
- **What will be the "overriding governmental interest" used to justify it?**
- **Will I be the next target?**

The humanists are carefully setting the stage to further entrap the church. Homosexuality is now widely accepted in the workplace, where it is protected by bureaucracies like the EEOC. Homosexuals (referred to herein by the biblical term, "sodomites") are a politically protected class, pandered to by many a politician, judge and bureaucrat; and little wonder. A number of our politicians, judges and bureaucrats, are themselves, sodomites (e.g. Rep. Barney Frank). Clinton's "don't ask, don't tell" policy radically overthrows centuries of military custom. Many major businesses, such as IBM, Microsoft, AT&T, Sprint and MCI openly support and endorse sodomy, by granting medical and spousal benefits to "cohabiting gay couples," and/or they contribute millions of dollars to militant sodomite organizations. Various sodomite organizations have publicly announced that the church is *the* major target of their depraved agenda.

The "community conscience" is now such that should a 501c3 church fire an employee because he/she "comes out of the closet," they face a very real possibility of a legal nightmare. Businesses have already been successfully sued for this, and also because they refused to provide the same benefits to cohabiting sodomites, that married couples receive. 501c3 churches need to take these matters very seriously. The ways in which a 501c3 church can be set up for a fall are only limited by the creativity of a devious mind; and just like in the BJU (and Tilton) case, many a Christian will likely stand on the sidelines and point the accusatory finger and call you names, right alongside the humanists and establishment media.

SUBSIDIZING RELIGION

Because that for His name's sake they went forth, taking nothing of the Gentiles.

III John 7

One of the objections raised by humanists over exempting the church from taxation, is that government tax exemptions for religion create an "excessive entanglement" between church and state. They also argue that a tax exemption is a form of government subsidy. The basis of this understanding goes back at least to the time that the Internal Revenue Code was first ratified, which included a provision for exempting certain "charitable organizations."

The exemption from taxation of money or property devoted to charitable and other purposes is based upon the theory that the Government is compensated for the loss of revenue by its relief from financial burdens which would otherwise have to be met by appropriations from other public funds, and by the benefits resulting from the promotion of the general welfare.

HR Report No. 1860, 75th Congress, 3d Session, 19 (1938)

It isn't a big step to go from the above to the position that government is subsidizing all charities, because of its *magnanimity* in electing not to tax public charities. The government could easily view this tax savings to charities as a subsidy. Christian attorneys have, by and large, vehemently denied this, in spite of the fact that the evidence supporting the humanist's logic is now overwhelming.

Both tax exemptions and tax deductibility are a form of subsidy that is administered through the tax system. A tax exemption has much the same effect as a cash grant to the organization of the amount of tax it would have to pay on its income. Deductible contributions are similar to cash grants of the amount of a portion of the individual's contributions.

Regan v. Taxation With Representation, 461 US 540 at 544 (1983)

The Regan decision was handed down just one day prior to the BJU decision. No one believes this to be merely coincidental. For those who hold to a political philosophy that *conservative=good* and

liberal=evil, think again. Regan v. TWR was a unanimous decision, and the Court's opinion was written by none other than William H. Rehnquist. Rehnquist was a Nixon appointee (1971), and when Chief Justice Burger retired in 1986, President Reagan later appointed him Chief Justice. Not only is Rehnquist commonly termed a conservative, he is perhaps the most conservative of the Court's Justices, and some would say "ultraconservative." Further dispelling the hackneyed stereotype of *conservative=good* and *liberal=evil,* the following opinion was written by Justice William J. Brennan, often termed an "ultraliberal."

> Tax exemptions and general subsidies, however, are qualitatively different. Though both provide economic assistance, they do so in fundamentally different ways. A subsidy involves the direct transfer of public monies to the subsidized enterprise and uses resources exacted from taxpayers as a whole. An exemption, on the other hand, involves no such transfer. It assists the exempted enterprise only passively, by relieving a privately funded venture of the burden of paying taxes.
>
> Walz v. Tax Commissioner, *397* US *664* at *690 (1970)*

There is clearly a dramatic difference of opinion, expressed in these two decisions. It's time for many Christians to get beyond their simplistic belief that liberal judges consistently render evil decisions and conservatives render good decisions. Quite often, just the opposite has been the case. In another religious free exercise case, the ultraliberal William O. Douglas rendered the following remarkable dissenting opinion:

> But when a legislature undertakes to proscribe the exercise of a citizen's constitutional right to free speech, it acts lawlessly; and the citizen can take matters in his own hands and proceed on the basis that such a law is no law at all. The reason is the preferred position granted freedom of speech, freedom of press, freedom of assembly, and freedom of religion by the First Amendment... No matter what the legislature may say, a man has the right to make his speech, print his handbill, compose his newspaper and deliver his sermon without asking anyone's permission...
>
> Those who wrote the First Amendment conceived of the right to free speech as wholly independent of the prior restraint of anyone. The judiciary was not granted a privilege of restraint withheld from other officials. For history proved that judges too were sometimes tyrants.
>
> Poulos v. New Hampshire, *345* US *395* at *423,426 (1953)*

Truth is neither *left* nor *right.* Even the most liberal judge has rendered sound decisions and even the most conservative "judges too were sometimes tyrants." In the Walz decision, the liberal Brennan did an impressive job articulating much in the way of law and American history to substantiate his position, going all the way back to the Colonial era. Rehnquist's ('conservative" opinion in the Regan decision is remarkably lacking in legal and historical support. With the opinion expressed by Brennan in the 1970 Walz decision, 501c3 churches didn't look like they were at much risk. In light of the 1983 Regan decision, and Rehnquist's view that tax exemptions and tax deductions are government subsidies, there are only a few Christian attorneys who happen to recognize the peril that 501c3 churches now face.

> Next, we find that tax exemption is treated as a ***subsidy...*** Never before had the Court expressed such a view. In fact, in 1970, the Court said that government, in refraining from taxation, "does not transfer a part of its revenues to churches but merely abstains from demanding that the church support the state." But the Court now appears to hold that every church in the U.S.A. is governmentally subsidized. That fact must be pondered in terms of **governmental** control of churches, since government may certainly control what government subsidizes.
>
> William Bentley Ball, Esq. in *The* Bomb and *Its* Fallout, Bob Jones University, p. *16*

While the above opinion is an accurate assessment of the Court's decision, as it would apply to 501c3 churches, it is also over-broad. It does not apply to "every church in the U.S.A." because not every church is a 501c3. Those that are face some very hostile forces, and that hostility is only all the more reinforced by various statements of the Court.

> When the Government grants exemptions or allows deductions all taxpayers are affected; the very fact of the exemption or deduction

for the donor means that other taxpayers can be said to be indirect and vicarious "donors."

Bob Jones University, *supra* at 591

The Great Hodgepodge That is Today's Internal Revenue Code

The Internal Revenue Code, as ratified by Congress, is codified as Title 26, and contained within the United States Code. Title 26 is divided into the following Subtitles:

- **A.** Income taxes, § 1-1564.
- B. Estate and gift taxes, § 2001-2524.
- C. Employment taxes and collections of income tax at source, § 3101-3510.
- D. Miscellaneous excise taxes, § 4001-5000.
- E. Alcohol, tobacco, and certain other excise taxes, § 5001-5881.
- F. Procedure and administration, § 6001-7872.
- G. The Joint Committee on Taxation, § 8001-8023.
- H. Financing of Presidential Election Campaign, § 9001-9042
- I. Establishment of Trust Funds, § 9501-9722

Anyone who has ever, of necessity, had the misfortune of perusing Subtitle A and F of the Income Tax Code, may have also been baffled if they compared the language to some of the other Subtitles. Where they deem fit, Congress and the IRS are more than capable of drafting tax code that is clear, concise and unambiguous. For example, Subtitle E, dealing with excise taxes on alcohol, tobacco and firearms, reads like a dull textbook; not particularly stimulating, but at least comprehensible. But of Subtitles A and F, the income tax and its procedural administration, former IRS Commissioner Roscoe Egger, Jr. stated to an audience in Baltimore on November 30, 1984:

> "Any tax practitioner, any tax administrator, any taxpayer who has worked with the Internal Revenue Code knows that it is probably the biggest 'mishmash' of statutes imaginable. Congress, various Administrations and all the special interest groups have tinkered with it over the years, and now a huge assortment of special interest and pet economic theories have been woven into the great 'hodgepodge' that is today's Internal Revenue Code."

"Income Tax Code; Not a Science, But Voodoo!" *Economic Solutions*, Peter Kershaw, p. 18

IRC § 501c3 stipulates:

> ...no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation, (except as otherwise provided in subsection (h)), and which does 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.

This particular code section has been the source of considerable confusion, in thousands of churches and parachurch ministries. The confusion stems from the use of ambiguous and indefinite language. Tax attorneys and tax accountants are all-too familiar with the IRS' aptitude for obfuscation; although, they are wont to toe the line for the "Service" (it's a job security thing). The absolute ban against electioneering is quite clear. What is ambiguous is the apparent margin left for insubstantial legislative activity.

> Curiously, no one knows what the word "substantial" means in this context. It is not defined in Treasury regulations spelling out the effect of this section, nor is there any ruling by the Internal Revenue Service to guide public charities in knowing whether their activities in regard to legislation are "substantial" or not.
>
> There is one court decision to the effect that an organization which expended 5% of its annual budget on lobbying was not engaged to a "substantial" degree, [Seasongood v. Commissioner, 227 F.2d 907 (1955)] and this figure of 5% has been widely supposed to be a magic number or "rule-of-thumb" employed by the Internal Revenue Service, but there is no written evidence that such is the case, nor even that the test of substantiality is proportionate on or refers to expenditures. In fact,

> another court has used words that do not imply arithmetical considerations at all. [Christian Echoes National Ministry, Inc. v. U.S., 470 F2d 849(1972)]
>
> *Why Churches Should Not Pay Taxes,* Dean M. Kelley, (citations added) pp. 71-2

Numerous Christian attorneys, as well as several prominent ministries, regularly encourage 501c3 churches to get more politically involved. They argue that while there is an absolute ban on electioneering for 501c3's, the ban on political involvement is not an absolute one. True, 501c3's could certainly do more politically than absolutely nothing (which is what most of them today do—nothing), without necessarily jeopardizing their tax exempt status. However, no one has any clear understanding of how much is acceptable or how much is too much.

> The undefined word "substantial" thus stands as an enigmatic threat to any public charity contemplating action on any legislative issue, and often has the "chilling effect" of persuading it that the only really safe course is to refrain from such activity entirely. It serves to muzzle, immobilize, or emasculate public charities with respect to affecting public policy... Thus the vague and undefined word "substantial" has become a weapon in the hands of those who wish to keep the public charities quiescent—which may be precisely what some legislators want.
>
> *Ibid.*, pp. 72-3

The arbitrary nature of the "substantial part" clause leaves the door wide open to IRS prying and meddling. IRS scrutinizing of 501c3 organizations invariably means an audit, the expressed purpose of which is to determine if the IRS will permit the organization to retain its 501c3. Where revocations have occurred, in many cases the 501c3 has been revoked retroactively, pursuant to IRC § 7805(b), and the courts have generally upheld the IRS' authority to do so. The tax consequences can be enormous. The threat of revocation is the big stick that keeps 501c3's docile and compliant; but even the mere threat of an audit is equally potent. The IRS has often investigated and audited 501c3 organizations in a highly selective manner, based on political bias. The IRS has long ignored the high profile political activities ofpolitically correct 501c3's, while they target politically incorrect 501c3's whose political activities are often considerably less "substantial" than many politically correct 501c3's.

> If Mrs. Clinton were upset about the politicizing of religion, she'd be criticizing Rev. Floyd Flake, who last Sunday endorsed Al Gore for president from his pulpit in New York City, a clear violation of the church-state separation and probably the IRS code. But don't look for the IRS to revoke the nonprofit status of Mr. Flakes's church.
>
> Cal Thomas, World Magazine 2/26/2000, p. 38

The IRS has always engaged in selective enforcement. The fact that they choose not to target other equally politically active 501c3's is not viewed by the courts as IRS prejudice, nor a violation of equal protection or due process [368 US 448]. The most effective means the IRS has of destroying an organization, is to use the donor records they receive during an audit, and subsequently commence audits of that organization's donors, as well. It won't take long for the donors to get the connection, and their loyalty for that organization will quickly evaporate. No minister is eager to endure being put under the IRS microscope, or risk subjecting his donors to IRS scrutiny.

> The threat of an audit can be a powerful weapon for an administration to use in silencing opposition and suppressing free speech.
>
> "Power Tends to Corrupt," Gary Bauer, *Washington Watch,* February 14, 1997

Few preachers will acknowledge that they have been silenced by their 501c3. But these are usually the same preachers who hardly ever speak to the vital issues of our day. Those who are speaking out will acknowledge, sometimes even publicly, that the 501c3 is a huge handicap to their church, and prohibits their speaking as candidly and forcefully as they would like, including D. James Kennedy:

> Kennedy: We are not saved by government or politics, and my basic press toward government is not to get them to save America, but to get them out of the way. The federal government has proved a tremendous impediment to the ongoing work of Christians. In all the laws that they have passed against Christian schools, gagging the church, taxa-

tion, and all kinds of things that they have done, they have made it harder for the church to exercise its prerogatives and to preach the gospel... The government today is doing its very best to block that advancement in so many ways. I want the government out of the way, that's all.

WORLD: But you sit there as a man who doesn't look like he is bound and gagged. You've got a big voice in this country. What do you mean by gagging the church?

Kennedy: Take the last presidential election. There were numbers of things that I knew that I was never able to say from the pulpit because if you advance the cause of one candidate or impede the cause of the other you can lose your tax exemption. That would have been disastrous not only for the church, but for our school and our seminary, everything. So you are gagged. You cannot do that. The IRS, a branch of our government, has succeeded in gagging Christians.

It All Begins In the Pulpit, D. James Kennedy interview, World Magazine 4/27/96

Those who have heard Kennedy believe he *is* speaking out. However, he knows, and he admits, that he has been gagged. What he says, and what he would like to say, are very different things. Too bad he doesn't seem to comprehend that the gag is self-imposed. No one forced his church to become a 501c3, and nothing prevents his opting out (other than the advice of his attorneys).

Although the 501c3's "substantial part" clause is indefinite and arbitrary, the term "influencing legislation" has been clearly defined, and there is no question as to its meaning. An organization will be regarded as attempting to influence legislation, if it:

(a) Contacts, or urges the public to contact, members of a legislative body for the purpose of proposing, supporting, or opposing legislation; or

(b) Advocates the adoption or rejection of legislation.

Treasury Regulation 1.501(c)(3)-1(c)(3)(ii)

PROPAGANDA IN THE CHURCH

One should approach the study of the income tax code with a great deal of suspicion. Every word of it is a potential booby-trap. Of concern to this author is the prohibition against 501c3's "carrying on propaganda." It should immediately raise suspicion when the IRS uses such questionable vernacular. No organization in America, with the possible exception of the CIA, has ever rivaled the IRS in the tactical use of crafty propaganda. It certainly bears further investigation when the IRS mandates that, in order to maintain its good standing with the government, a "religious organization" cannot make use of "propaganda." It becomes even more suspect when it is determined that there is no legal definition for the word "propaganda." It leaves us in quite a quandary when researching tax law, to discover that the IRS periodically uses words which have no legal definition. We must, therefore, look elsewhere to gain some insight.

Just what exactly is propaganda? Most people, Christians included, would answer such a question: *Propaganda is any sophisticated mechanism of communicating misinformation, distortions, lies, half-truths, or the we of dialectics, for the purpose of indoctrinating large elements of a society, and thereby, getting them to believe things they wouldn't ordinarily hold to.* Then we must ask: Who most typically are propagandists? The likely response is: *Most propagandists are Communists, Socialists, evil and unscrupulous men; subversive types.* To this, many Christians and political conservatives would add to the list: *The news media, liberal political extremists, etc.* Needless to say, the word "propaganda" conjures up negative stereotypes. Prior to his appointment to the U.S. Supreme Court, Judge Learned Hand stated:

Political agitation as such is outside the statute, however innocent the aim, though it adds nothing to dub it "propaganda," a polemical word used to decry the publicity of the other side.

Slee v. Commissioner of Internal Revenue, 42 F.2d 184 (1930)

The term "propagandist" is pejorative, and no one wants to be so branded. Perhaps this is why church leaders so willingly overlook the limitation of not being able to engage in propaganda, when they become a 501c3. But should they? Earlier we

addressed how historical revisionists have "interpreted" history with an antichrist worldview. Their agenda did not end with merely rewriting history. Semantic revisionists have done precisely the same thing to our language, and the very definitions of words. Thousands of words have been omitted from recently published dictionaries, and hundreds more new words have been contrived which exemplify the humanist worldview. Many of our most cherished words, particularly those of a Christian origin, have been redefined and twisted to mean something just the opposite of what they really are: "Woe unto them that call evil good, and good evil; that put darkness for light, and light for darkness; that put bitter for sweet, and sweet for bitter!" (Is 5:20). Such is the case of the word "propaganda." Its etymology is distinctly religious, if not wholly Christian.

> One of the earliest uses of the word propaganda was in connection with religious missionary activity. A notable propagandist was St. Paul, who established the first Christian churches in Asia Minor, Greece, and Italy. Christianity was spread beyond the Roman world by such evangelists as St. Augustine, the first archbishop of Canterbury, who introduced it into Britain, and by St. Boniface, who converted Germanic tribes. In modern times Roman Catholic missionary activity has been conducted by several well-known religious orders, notably the Society of Jesus. By skillful propaganda the Jesuits were able in the 17th century to reclaim for the church large areas of central Europe that had been lost to Protestantism during the Reformation. In 1622 Pope Gregory XV (1554-1623) established the Congregation of Propaganda to direct these activities of the Roman Catholic church. Protestants have been equally zealous in spreading their doctrines. The Protestant reformers of the 16th century were effective propagandists, and missionaries have carried the Protestant faith to every part of the world. (See also Missionary Movements)
>
> "Propaganda", Funk and Wagnalls Encyclopedia

It should not surprise us to see that "propaganda" has come to have such a negative connotation, in our post-Christian society, given that its origin is rooted in "propagating the faith of Jesus Christ." What is surprising is that Christians use the word just the same as heathens do—as an epithet, certainly nor as a compliment. The same can be said of other malicious epithets which have a religious origin, such as "puritanical." The Puritans were responsible for purging England of the blight of her political and religious despots. Puritan theology established, and staunchly defended, Christian liberty in America. We owe much to the Puritans and their "puritanical" worldview.

> We must picture these Puritans as the very opposite of those who bear that name today: as young, fierce, progressive intellectuals, very fashionable and up-to-date. They were not teetotallers; bishops, not beer, were their special aversion.
>
> C.S. Lewis, *Credenda Agenda,* vol. 8, no. 3

Christians ought to be far more prudent in the use of contemporary language. It is also troubling, and potentially quite problematic, that thousands of churches have entered into a contractual relationship with the government to not engage in propaganda, the very purpose for which Christ established His church—to propagate the gospel.

> **Propaganda.** The Congregation of the Roman Curia that has authority in the matter of preaching the gospel and of establishing the Church in non-Christian countries, and of administering Church missions in territories where there is no properly organized hierarchy. [Italian, short for the New Latin title ***Sacra Congregatio de Propaganda Fide,*** Sacred Congregation for Propagating the Faith... to PROPAGATE]
>
> American Heritage Dictionary (1969)

Church propaganda resulted in American independence, and church propaganda made America great. Church propaganda is inextricably intertwined with the church's prophetic role in society, and it is little wonder that the muting of the church's prophetic voice has had such a devastating consequence upon our society.

> The most powerful social institution in eighteenth-century America was the church, and it, of all, could be the most effective in the dissemination of propaganda.
>
> *Propaganda and the American Revolution,* Philip Davidson, p. 83

Religious Organizations and Politics Don't Mix

IRC Section 501c3 continues:

> ...or otherwise attempting, to influence legislation...

The 501c3 church may not freely support or oppose ballot initiatives, nor may it support or organize petition drives, letter writing campaigns, telephone trees, etc. It may not freely produce or distribute political materials which attempt to affect a political change through the legislative process. It may not freely support seminars or educational programs which promote a lobbying effort. All such matters are restricted, controlled and severely limited by the 501c3.

On the 1996 Colorado ballot, Amendment 11 loomed large in the minds of thousands of church and ministry leaders. If passed, it could have posed monumental financial problems for many of them. Potentially hundreds of churches and ministries, whose budgets were already strained to the limit, would have been forced to close their doors. The ballot initiative stated:

> Shall there be an amendment to the Colorado Constitution concerning property tax exemptions, and, in connection therewith, eliminating any property tax exemptions for real property for religious purposes, real property used for for-profit schools, real property used for charitable purposes other than for community correction facilities, orphanages, for housing the low-income elderly, disabled, homeless or abused persons, and real property used for non-profit cemeteries; continuing the property tax exemptions for real property used for non-profit schools, community corrections facilities, orphanages, and housing low income elderly, disabled, homeless or abused persons unless otherwise provided by general law; continuing the property tax exemptions for personal properly used for religious worship or strictly charitable purposes, unless otherwise provided by general law; and decreasing the property tax rate to prevent a net gain to any taxing entity as a result of the elimination of exemptions, unless otherwise provided by general law?

Arguments raised by some who opposed the initiative, although presumably well-meaning, were often gravely flawed. They lacked an understanding of the lessons of history, not to mention constitutional law. These included: "Tax exemption is the legal mechanism that serves as the wall of separation between church and state." Nothing could be further from the truth! Raising such fallacious arguments only serves to give a strategic advantage to the church's enemies. Many believe that tax exemptions are a virtual "sacred God-given unalienable right." Judges and bureaucrats laugh at such ignorance. Exemptions are not God-given rights, they are government-granted privileges. The fact is that tax exemptions are a powerful legal mechanism used by the civil government to break down the wall of separation and seize control of the church and silence it. Colorado's Amendment 11 should serve to remind and warn ministers all across America, that tax-exempt religious organizations are exempt only from those taxes which the voters choose to continue subsidizing. Furthermore, the courts are unlikely to intervene in such voter decisions.

> And while I believe that "hostility, not neutrality, would characterize the refusal to provide [the exemptions]..., I do not say that government ***must*** provide [them], or that the courts should intercede if it fails to do so."
>
> Walz, supra, 25 L Ed 2d at 715, footnote 12 (Justice Brennan concurring, emphasis in original)

Amendment 11 placed Colorado's government-501c3 churches and parachurch ministries on the horns of a dilemma. Under the terms of the 501c3, they could not organize to oppose this initiative, nor could they provide financial support to help defeat it. They had to stand mute while ignorant or hostile voters decided their fate. Sponsors of the initiative did not mince words over who it was they were targeting.

> If passed by voters, the initiative would make Colorado the first state to assess churches property taxes. In an article by Virginia Culver, "Property tax proposal irks churches," appearing in the Dec. 4 Denver Post, clergy called the proposal an "outrage." [John Patrick Michael] Murphy, a Colorado Springs attorney who hosts a weekly radio talkshow, "Murphy's Law," told Culver: "This is not a

> crackpot thing. I'm very serious about this. It is time that churches pay their fair share of taxes to save an additional $70 million annually for Colorado taxpayers," he said, "thereby reducing the amount of property taxes businesses and homeowners now pay."
>
> http://www.infidels.org/org/ffrf/fttoday/jan_feb96/tax_church.html

The above appeared on the Internet Infidels world wide web site, which is affiliated with the Freedom From Religion Foundation. Numerous other self-professed "atheist" organizations were also very actively involved in promoting the initiative. Although many churches and ministries breathed a sigh of relief when the decision of the voters was announced, the mere fact that Amendment 11 was defeated is little cause for celebration. It is certainly no cause for taking a sabbatical. We can expect this issue to be raised in other states, and on a bigger scale, by the next election season. The future is looking bleaker all the time for 501c3 churches, while it is looking brighter for unlicensed churches and ministries.

The general rule, as promulgated by the attorneys who specialize in "church law," is that if a 501c3 church keeps their opinions within their own four walls, even if it be contrary to public policy, they're free to say and do whatever they want. But that's not accurate either. Even within the four walls, there are numerous restraints. However, constraints on electioneering and political speeches are *selectively* enforced; the righteous are muzzled while the wicked are granted indulgence. No church need fear government retaliation for the appearance of Jesse Jackson or his ilk in their pulpit, but they may want to think twice about permitting a pro-life activist to speak; it wouldn't be *politically correct.*

Credit for having proposed and sponsored the final portion of IRC § 501c3 goes to Senator Lyndon B. Johnson, and it reads:

> ...which does 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.

A 501c3 church is not free to lend its support to a political candidate, in any way whatsoever, regardless of how closely that candidate's religious views and agenda follow that of the church's. The government's rationale is based upon the fact that the "tax-exempt religious organization" receives tax-deductible contributions, which are to be used exclusively for "religious purposes." No such contribution may ever be diverted for "political purposes," and certainly not for campaign purposes, because campaign contributions are never tax-deductible. A 501c3 church is not free to invite a political candidate to come and speak, because the church building where such a meeting takes place is financed with tax-deductible contributions.

At one time the church exerted tremendous influence over the political process in America, especially in elections. Personal and public morality were imperative character attributes to the political success of any candidate, and no office holder could long-maintain his office, without due attention to his scruples. As a potent moral institution, the church was a formidable foe of the scalawag and a great friend to the Christian statesman. It was quite common for churches to have political candidates address their congregations. Unlicensed churches are still free to do so, but it doesn't appear that there are many of those left. The 501c3 has emasculated and rendered the church impotent and powerless to oppose government wickedness. America has paid an incalculable price for the disenfranchisement of the church from the political process.

THE PUBLICAN CHURCH

Zacchaeus, the "wee little man" who "climbed up in a sycamore tree" to see the Messiah pass by, was a procurator of the Roman government. His title was "Publican." Feared and hated, the tax collector was the most despised man in society; and for good reason. No profession was more corrupt or prone to graft. The Romans referred to them as "tax farmers." Like the tenant farmer, they paid the *landlord* an annual fee, and any excess *crop* they raised was theirs to keep. In the case of tax farming, the up-front fee was quite exorbitant, which limited tax farming to all but the most wealthy. Publicans often formed corporations which functioned as joint-stock companies, pooling their financial resources with their wealthy cohorts to acquire the rights to additional *farms* (districts and

provinces). Contracts for tax farms were sold in five year increments, to the highest bidder.

> **These publicans were encouraged by their superior in vexatious and even fraudulent exactions, and remedy was almost impossible. They overcharged (Luke 3:13), brought false charges of smuggling in the hope of extorting hush-money (19:8).**
>
> **The Roman taxation, which bore upon Israel with such crushing weight, was systematic, cruel, relentless, and utterly regardless.**
>
> Unger's Bible Dictionary, pp. 899, 1073

So extreme was the people's hatred of the publican, that it was deemed inadequate to identify them along with common heathens and sinners. Typical hedonists, such as prostitutes, sodomites, idolaters, and such, were simply called "sinners." Publicans, on the other hand, were invariably natives of the province in which they were employed. Equivalent to a government-sanctioned *mafia*, publicans were viewed as traitors for extorting Caesar's taxes from their own kinsmen. The Gospels make numerous references to "publicans and sinners," as though the sin of being a tax collector is so reprehensible as to deserve its own separate and distinct category. Christ also acknowledged their extreme degeneracy, by identifying them as distinct from the "heathen" (Mat 18:17).

The Romans were shrewd operators and often sent others to do their dirty work for them. Today, they are called "agents." The IRS is no less shrewd, as they enlist others, whenever feasible, to do their tax collecting. Between income withholding tax and Social Security tax, corporations are by far the biggest tax collection agents for the IRS in the country. Particularly since the Social Security Reform Act of 1984, 501c3 churches have taken their place, right alongside the other publicans. Tax farming under the Roman tyranny, however, almost appears like an honest enterprise, in comparison to the ongoing corruption within the IRS. For example, in 1996 GAO audits determined that over $13 billion of the taxes that the IRS had collected could not be accounted for. The money vanished! Little wonder some IRS personnel consider theirs to be an especially rewarding career.

Zacchaeus sold his soul for Mammon to his Roman masters. He collected their taxes, kept government records, and informed on his brethren. Zacchaeus made a lot of money plying his trade, but he waived all his rights, including his right to privacy. The 501c3 church is no different, and you should be aware that any documentable financial transactions made with a 501c3 church may become a matter of public record. Some churches account for donations with donor SSNs, as many donor accounting software programs are set up this way. When such a church is audited, this makes it a simple process for the IRS to audit donors, as well. Furthermore, corporations cannot refuse to turn over their accounting records and membership lists for government inspection.

> **The state by its authorized officers has the undoubted right to require full information as to all the business of a private corporation created by it or which it has permitted to come into the state, for the state has the right to know what its creature or one of another sovereignty which it permits to come into the state is doing.**
>
> 18 Am Jur 2d, *Corporations; Duty to furnish information to state,* § 15

The sovereign reserves to itself the right of what is termed "visitation." The state may inspect an incorporated church's books, with or without notice, and no court order is necessary. Furthermore, a 501c3 church places itself under the IRS' jurisdiction, and is, likewise, liable for IRS "visitation" and audit. The licensed professionals like to assert that the tax code protects 501c3 churches from IRS visitation (§7611), but the language of this section, in reality, is of little value.

> **"The IRS, for many years has had the right to examine church records, because churches have been collecting taxes for many years for the government. The churches, therefore, hold in trust that which belongs to the government. We have a right to examine church records to see if the churches are handling government funds properly."**
>
> Roscoe Egger, former IRS Commissioner, *The Modern Church; Divine Institution Or Counterfeit?* Peter Kershaw, p. 8

Mr. Egger speaks the truth! Well, most of what he says is the truth, anyway. As is typical of many bureaucrats, he isn't capable of being entirely factual. It has not been "for many years" that the IRS has had this alleged "right." It has only been within

the last fifty years, and it only pertains to 501c3 churches.

Oh, and Zacchaeus? That story has a happy ending—he repented (as did another prominent publican, Christ's disciple, Matthew).

Foregoing Constitutional Rights to Qualify for Statutory Benefit

Most church denominations have long recognized at least some of the serious problems posed by the constraints implicit in the language of the 501c3. The obvious solution is to abandon its use and return to the protections afforded them viz. the First Amendment. Rather than doing so, they have embarked upon numerous studies, impaneled various commissions, ratified resolutions, and sent letters to Congress addressing their concerns. On October 7, 1975 the Baptist Joint Committee on Public Affairs (encompassing nine Baptist conventions) ratified the following resolution, which it sent to Congress:

> WHEREAS, Section 501(c)3 of the federal Internal Revenue Code establishes a category of religious and nonreligious public charities which are exempt from federal income taxation, and...
> WHEREAS, many religious organizations hold that a part of their religious mission is to give witness to their religious beliefs as they affect or are affected by public policy, and
> WHEREAS, the state has never had constitutional power to determine, direct, or limit religious programming for churches, associations of churches or conventions of churches but currently is authorized to do so indirectly through the substantiality test of the 501(c)3, and
> WHEREAS, the First Amendment puts religion in a unique and specially protected category, and
> WHEREAS, it is an accepted legal doctrine that the state may not require an individual or an organization to forego a constitutional right to qualify for the statutory benefit, and
> WHEREAS, churches have not accepted and cannot accept the substantiality test without violating deep religious beliefs...
>
> *Religion and Public Policy*, Baptist Joint Committee on Public Affairs

This resolution "respectfully requested" that Congress exempt churches from the "substantiality test of the 501c3." Needless to say, Congress made no effort to do so, nor did it even seriously consider it. It is interesting to note that, although the substantiality test allegedly violates the "deep religious beliefs" of these Baptist church denominations, those beliefs must actually be rather shallow, because none of them have, to date, rescinded their 501c3 status. The above resolution is not only unconvincing, its arguments are gravely flawed. Take for example the argument that "the state may not require an individual or an organization to forego a constitutional right to qualify for the statutory benefit." This is patently absurd, and no case law can be cited to support such a position. The 13th amendment abolished slavery and involuntary servitude. It did not abolish voluntary servitude. 501c3 churches have voluntarily waived their rights, and many have done so eagerly. It is disingenuous to charge that the government "required" them to do so.

> In light of the fact that tax exemption is a privilege, a matter of grace rather than right, we hold that the limitations contained in Section 501(c)(3) withholding exemption from nonprofit corporations do not deprive Christian Echoes of its constitutionally guaranteed right of free speech. The taxpayer may engage in all such activities without restraint, subject, however, to withholding of the exemption or, in the alternative, the taxpayer may refrain from such activities and obtain the privilege of exemption.
>
> Christian Echoes National Ministry, Inc., v United States, *470* F2d *849* at *857* (10th Cir. *1972*) *cert. denied, 414* US *864 (1973)*

Notice that the court refers to the privilege of tax exemptions for religious corporations as "a matter of grace rather than right." It would be naive to suppose that the courts have been anything but deliberate in applying the word "grace" to churches and ministries which obtain a 501c3. Other courts have held the same opinion:

> We believe it is constitutionally permissible to tax the income of religious organizations. In

> fact there are those who contend that the failure to tax such organizations violates the "no establishment clause" of the First Amendment. Since the government may constitutionally tax the income of religious organizations, it follows that the government may decide not to exercise this power and grant reasonable exemptions to qualifying organizations, while continuing to tax those who fail to meet these qualifications. The receiving of an exemption is thus a matter of legislative grace and not a constitutional right.
>
> Parker v. Commissioner, 365 F2d 792 at 795 (8th Cir. 1966) *cert. denied*, 385 US 1026 (1967)

The Supreme Court refused, on appeal, to hear either case, leaving intact the principle that tax exemptions for religious organizations are a matter of "legislative grace."

It would be difficult to find an example in which one can receive a government privilege by contract, and not waive at least one constitutionally protected right. Does the government ever give something for nothing? Nowhere is this more clearly evidenced than when a church converts its legal status into a charitable organization, or as the U.S. Supreme Court specifically identified Christian Echoes, "A nonprofit religious corporation" [404 US 561].

In 1963, the 175th General Assembly of the United Presbyterian Church in the U.S.A. adopted a position paper, a portion of which reads:

> The church has no theological ground for laying any claim upon the state for special favors. The church must regard special status or favored position as a hindrance to the fulfilling of its mission. As a matter of contemporary fact, various levels of government give the church and many of its agencies a wide variety of tax exemptions. The church would find it difficult to obtain the abrogation of these laws and administrative practices. In the face of this situation, two points need to be made abundantly clear by the church, the first directed to itself and its membership and the second to the state and its representatives.
>
> First, to itself as the agent of the ministry of Jesus Christ to the world, the church should know that it renders its witness ambiguous by its continued acceptance of special privileges from the state in the form of tax exemptions. Second, the state should know that it may not expect from the church in return for favors extended of its own free will, any ***quid pro quo*** in the form of a muting of the church's prophetic voice, nor should the state expect the church to accept the role of an uncritical instrument of support for the state's programs, or of any other conscious dilution of its supreme loyalty to Jesus Christ.
>
> In view of these considerations, the Special Committee on Church and State recommends that: United Presbyterians study the nature of our Church's involvement in economic activity and seek ways by which it can begin the process of extricating itself from the position of being obligated, or seeming to be obligated, to the state by virtue of special tax privileges extended to it.
>
> *Relations Between Church and State,* United Presbyterian Church in the U.S.A., § 9

While the UPC did embark upon such a study, the denomination remained a 501c3, and it never did extricate itself from being "obligated to the state." Then in 1983, the UPC merged with the Presbyterian Church in the U.S. to form the Presbyterian Church USA, now the largest of all Presbyterian denominations. Maintaining the *status quo* of both the former denominations, it is fully government licensed. Not only is the policy of the PCUSA with the government a "*quid pro quo* in the form of a muting of the church's prophetic voice," the denominational hierarchy is decidedly pro-abortion. It is a member of, and financial contributor to, The Religious Coalition for Abortion Rights. Both the director of its Washington D.C. office, and the former stated clerk, have gone on record as supporting Clinton's veto of Congress' 1996 bill, banning partial-birth abortions. The PCUSA employee medical benefits plan will pay for any abortion, even partial birth, and for any reason. Not surprisingly, the hierarchy of the PCUSA also has numerous enthusiastic supporters of sodomite~This is not to single out the PCUSA for attack, however. Many other large denominations are also actively funding and supporting abortion and sodomy. However, such funding activities by mainline denominations, is not always readily

apparent, as they tend to be quite covert in the way they dispense these moneys.

Jesus told his disciples, "Salt is good: but if the salt have lost his savour, wherewith shall it be seasoned?" (Lu 14:34). Salt is a potent preservative. Licensing a church denomination practically guarantees that the salt will lose its savor. The UPC knew they had a serious problem with their 501c3 status, twenty years prior to the merger. Rather than address it, they formed a new 501c3 denomination on an even grander scale. The putrefaction was already well under way, and the rot only dramatically accelerated after the "1983 Reunion Assembly." Though the PCUSA may have a presbyterian government, John Calvin would no more acknowledge many of its denominational leaders to be orthodox Christians, than he did of the Pope and Roman Bishops. Thankfully, due to the inherent strengths of presbyterian polity, many local PCUSA churches are quite orthodox, and will hopefully remain so. Nevertheless, "Do not be deceived: Bad company ruins good morals" (1Co 15:33). Local churches that are members of denominations that have lost their saltiness, are likely to find it increasingly difficult to maintain their own saltiness.

Local church bodies too, have often recognized the significant problems they have brought upon themselves, resulting from the 501c3 license. Rather than exercising faith and obedience, many would prefer to justify their church's continued use of the 501c3. Their arguments are often couched in magnanimous terms and impressive theological phraseology. The following was amended to a church's bylaws, the same church as we mentioned on page 82 (also Presbyterian):

> **The use of this church of legal vehicles to relate to the civil government including, but not limited to, the use of IRS 501(c)(3) status, is done in recognition of the practical necessity of a method by which civil government entities may carry out their responsibility of distinguishing legitimate churches for purposes of recognizing such church's tax immunity and other legal protection, while at the same time retaining their ability to prevent fraudulent groups from calling themselves churches to avoid taxation, etc.**

While some may deem it a "practical necessity" to permit the IRS such broad-sweeping powers as "distinguishing legitimate churches" from "fraudulent groups," it is a falsehood to claim that our government has ever been lawfully delegated any such "responsibility." Such powers of discrimination exist nowhere in the Constitution, nor would the Founding Fathers ever have authorized the federal government to exercise such powers.

> **To suffer the civil magistrate to intrude his powers into the field of opinion, and to restrain the profession or propagation of principles on supposition of their ill tendency, is a dangerous fallacy, which at once destroys all religious liberty, because he being, of course, judge of that tendency will make his opinions the rule of judgement, and approve or condemn the sentiments of others only as they shall square with or suffer from his own.**
>
> "Statute of Religious Freedom," (1779) *The Writings of Thomas Jefferson,* Ford ed., II, 239

Communist dictators also claim such a "practical necessity," but millions of Christians have only suffered as a direct result. The dangers implicit in such pragmatistic justifications are striking, and the bylaw amendment above smacks of Erastianism. This is the belief, as propounded by the Swiss physician and Protestant theologian, Thomas Erastus (1524-83), that the church is subordinate and subservient to the State. Just as incorporation is an act of State baptism, so too is the 501c3. This is precisely what many churches seek today — the ***sprinkling*** of the State's ***holy water.*** They want the 501c3 because they think it legitimizes them. They believe that without it, some won't view them as being "official." If such men were put in a time machine and placed in 1st century Rome, is there any doubt but that they would run right down to the local governor's office and apply for *licet*?

Does the government itself claim that the purpose of the 501c3 has anything at all to do with the aforementioned bylaw statement? It does not. Furthermore, the IRS is no friend of the church. The fact is that, as we mentioned before, there are many 501c3 "religious organizations" that are not only immoral, they are perverse, pagan, and some are even satanic. If it were the IRS' responsibility to distinguish between legitimate churches and the illegitimate ones, why is the Church of Scientology

a 501c3? If the bylaw statement above were true, one would have to surmise that the Church of Scientology is a "legitimate church." Our government certainly thinks so; and if the 501c3 is a badge of legitimacy, there are hundreds more, equally unsavory, "religious organizations" that are considered to be "legitimate" by our government, including those that openly blaspheme Christ.

> **There are other orthodox Satanic groups that exist whose names we'll never know, because they are not made public... Groups usually go public by incorporation, enjoying the tax-exempt status of traditional religions...**
>
> *Cults That Kill,* Larry Kahaner, p. 64

A number of Satanic groups are organized as incorporated 501c3's, such as the Temple Of Set, founded by U.S. Army Intelligence Officer, Lt. Col. Michael A. Aquino. Those familiar with the nefarious world of military "Psy Ops" will immediately recognize the name Aquino. It is hard to imagine a man guilty of perpetrating any acts more heinous against humanity. Aquino's specialty is mind control operations. Yet, the IRS deems he and his "religious" satanic organization worthy of their tax-exempt blessing. Satanists seek the 501c3 for the same exact reason many churches do—because they see it as lending credibility to their organization. The obvious question then is: How is a church made legitimate by obtaining a 501c3, when Satanists are also granted the 501c3 after having gone through the same exact application process that churches go through? There are also other methods Satanists use to court rhe affections of government, for the purpose of being publicly declared "legitimate." In April 1978, the Department Of The Army released a handbook for their chaplains, subtitled "Religious Requirements and Practices Of Certain Selected Groups." In it is listed the Church of Satan, and it is important to note that the Army found nothing objectionable to say, nor did it find the Church of Satan, or Army soldiers who were members of the Church of Satan, to be in any way incompatible with Army service. Army chaplains may not discriminate against members of the Church of Satan, and may treat them no differently than they would soldiers of any other "faith."

Church Of Satan—

> Any Practices Or Teachings Which May Conflict With Military Directives Or Practices:
>
> None.
>
> A Handbook *For Chaplains,* **Army Pamphlet No. 165-13**

The Church of Satan regularly makes use of the Army's *Handbook For Chaplains* as a means of authenticating its good standing with the government. The Navy also considers the Church Of Satan "legitimate." Anton LaVey officiated at the funeral of a Navy Seaman, accompanied by the Navy Honor Guard. To hold that the civil government has any biblical authority, let alone any competent ability, to distinguish "legitimate churches" from "fraudulent groups" is patently absurd. All the civil government is capable of legitimizing is whether or not the organizations that it licenses comply with government policy.

Those who seek a 501c3, thinking that it lends them legitimacy, should rethink their position. Those that think being a 501c3 puts them in good company, need to rethink their position.

CHAPTER 6 WHERE DO WE GO FROM HERE?

If the revivals of purity in Christianity and the expanding activity of Christian society had found expression through the machinery of the Church instead of ecclesiastical corporations, the power of the papacy would have been seriously threatened. As it was, the Church itself became so corrupt as to suffer contempt in the eyes of the religious orders, and an Augustinian friar setting at naught his allegiance to the Pope, started the Reformation.

Corporations; Origin & Development, John Davis, vol. 1, p. 83

Much of the ground gained by the work of the Reformers has been given back. While Protestants have never practiced the pagan forms and customs of worshipping saints or the "Mother of God," chant ed "Hail Mary", worshiped the elements of the eucharist, paid indulgences, or confessed sins to a priest, nevertheless, we have adopted a pagan institution upon which to organize our churches.

In America, it was initially church denominations who elected to incorporate, beginning first with the attempt on the part of the Protestant Episcopal Church in 1811. It could well be that their motive was much the same as it was for the papacy—to maintain power and control over local church bodies. Today, out of some 19,000 plus denominations in America, there are only a few this author is aware of, that are not incorporated. It's time that church leadership acknowledged that the corporation is an improper and unbiblical structure upon which to organize the church.

All across the land, indeed in many countries around the world today, we are seeing evidence of a new move of God upon His people. The watchwords of this move are, "restoration, renewal and revival."

The greatest outpourings of God in the world today are not taking place in America; they are happening in those nations where Christians do not compromise with wicked civil rulers. China is perhaps the preeminent example of this. Millions of Chinese have come to faith in Christ in recent years, in a country whose government is one of the most ruthless and tyrannical in the world. Chinese Christians do not take licenses to worship God. They do not seek the permission of their government to do that which God has commanded they do.

The American counterpart to the explosive church growth in China is the home-church movement. Sometimes referred to as "cell churches," the stated objective of most is to restore the church to the simplicity and purity of the first-century church. Little wonder that so very few are government-licensed. An estimated 30 million born-again American Christians have abandoned the traditional organized church in recent years. One of the major reasons for their departure is their disdain for the church being operated as a government-licensed enterprise. Millions of these disenfranchised Christians are finding a home—the home-church.

The phenomenal success of the home-church movement finds an obvious corollary in the home schooling movement. Nothing has been more of a contributing factor to the explosive growth of home schooling than the colossal failures of government-controlled public schools. Nothing has been more of a contributing factor to the success of home-churches than the failures of 501c3 incorporated churches.

Tragically, many traditional church leaders have become antagonistic of the home-church movement. Home churches are viewed as competition over which they have no control, and therefore, somehow qualify as neo-anarchists. They point to certain problems endemic in various home churches, as the basis of their opposition. Yet, they also generally oppose taking the steps necessary to

reform their own churches, steps which could easily stem the mass exodus from the establishment church system.

The reality is that the church in America is failing. It is for good reason that our generation has been referred to as "post-Christian America." We are falling far behind the moves of God now taking place in other nations. The organized church must be reformed or it might slowly die out; perhaps not so in our lives, but certainly for our children or grandchildren. If America wants to be a major player in the church restoration movement, we must be willing to conform our thoughts and ways to God's Word and receive "the whole counsel of God (Ac 20:27). Jesus said:

> "Neither do men pour new wine into old wineskins. If they do, the skins will burst, the wine will run out and the wineskins will be ruined. No, they pour new wine into new wineskins, and both are preserved."
>
> Matthew 9:17

Many have begun to recognize this principle—new wine requires new wineskins. The church in America must first be reformed and restructured, or God's work of renewal will be hampered and hindered. That responsibility falls to us. State incorporation of the church and the 501c3 is an old wineskin. It is rotten, crumbling and incapable of containing the new wine.

CHOOSE THIS DAY WHOM YOU WILL SERVE

America has been swept far from her moorings. However, we retain the means with which to return to safe harbor. Plotting the course must be predicated upon obedience to God. Liberty will never be restored in a land which has denied the Headship and total sufficiency of Christ over His church.

> "...freedom of religion; freedom of the press, and freedom of person under protection of habeas corpus; and trial by juries impartially selected. These principles form the bright constellation which has gone before us, and guided our steps through an age of revolution and reformation. The wisdom of our sages and the blood of our heroes have been devoted to their attainment. They should be our creed and our political faith, the text of civil instruction, the touchstone by which to try the services of those we trust; and should we wander from them in moments of error or alarm, let us hasten to retrace our steps and to regain the road which alone leads to peace, liberty, and safety."
>
> Pres. Thomas Jefferson, First Inaugural Address (March 4, 1801), *Annals of America,* vol. 4, p. 143

A little over two hundred years ago, America threw off the yoke of bondage, declaring "separation" from the British Crown, and establishing the legal status of "Free and Independent States."

> When in the Course of human events, it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature and of Nature's God entitles them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation.
>
> The Unanimous Declaration of the thirteen united States of America (July 4,1776)

Most Americans have come to refer to The Unanimous Declaration as "The Declaration of Independence." However, it would be equally valid to term it "The Declaration of Separation," as the words "separate" and "separation" are used more often than the word "independent" (the word "independence" appears nowhere in the Declaration). The text of this historic document has striking applicability to the licensed church's predicament of today. It is high time that the church "dissolve the political bands which have connected them with" the State. By its very definition, the ecclesia is to be "separate." Let this book serve to "declare the causes which impel them to the separation."

AS FOR ME AND MY HOUSE, WE WILL SERVE THE LORD

The Bible is an historical account of God's call for man to repent, and man's response to that call. The Scriptures often emphasize the heathen's fear of God's warning, such as with Jonah's prophecy, "Yet

forty days, and Nineveh shall be overthrown" (Jonah 3:4). The king and nobles of Nineveh were terrified, and they issued a proclamation that everyone was to put on sackcloth and ashes and eat or drink nothing. They groveled in the dirt for days before God, weeping and wailing in repentance for their wickedness. It was ordered that even the animals were to wear sackcloth and not be fed or watered.

Heathens have often taken God's wrath and judgement far more seriously than do those who profess faith in Him. The name Yahweh is a name that has struck terror in the hearts of many a pagan people. Israel, as much as any people in history, should have known what it meant to fear God. They witnessed an outpouring of God's cataclysmic wrath upon Pharaoh and Egypt, such as the world had never known. As a result, God's fame rapidly spread throughout the earth, and every people became terrified of Israel. They were God's chosen people, yet they did not trust Him, nor did they fear Him. Time after time His wrath burned against them as they whined and murmured. Their cowardice in obeying God's command to possess the Promised Land is striking.

> And Caleb stilled the people before Moses, and said, "Let us go up at once, and possess it; for we are well able to overcome it." But the men that went up with him said, "We be not able to go up against the people; for they are stronger than we." And they brought up an evil report of the land which they had searched unto the children of Israel, saying, "The land, through which we have gone to search it, is a land that eateth up the inhabitants thereof; and all the people that we saw in it are men of a great stature. And there we saw the giants, the sons of Anak, which come of the giants: and we were in our own sight as grasshoppers, and so we were in their sight."
>
> Numbers 13:30-33

Many Christians in our day have become as stiff-necked, hard-hearted and cowardly as was Israel. Like the ten wicked spies that brought an "evil report" to Israel, many preachers today fear the giants in the land profoundly more than they fear the God whom they claim to have faith in. Rather than confronting the enemy, they seek a truce. God said to make no covenant with them (Ex 23:32), but overcome with fear, they sit down at the negotiating table and call for détente. The church is to be about the business of assailing the very gates of hell, however many churches today have equivocated with the enemy by agreeing to a cease fire. No cease fire is ever bargained for without making concessions and compromises. The licensed church's compromise is that it agrees to be regulated and controlled under statist "police powers" (see definition of "license" at page 54). This is the equivalent of permitting United Nations "Peacekeepers" within our borders to enforce the "peace." Christ never granted the church any authority to send delegations of ambassadors to negotiate terms of peace with heathens. He said, "Think not that I am come to send peace on earth: I came not to send peace, but a sword" (Mt 10:34).

> As however peace cannot be maintained with the ungodly except on the condition of approving of their vices and wickedness, the Apostle immediately adds, that holiness is to be followed together with peace; as though he commended peace to us with the **exception,** that the friendship of the wicked is not to be allowed to defile or pollute us; for holiness has an especial regard to God. Though then the whole world were roused to a blazing war, yet holiness is not to be forsaken, for it is the bond of our union with God.
>
> *Calvin's Commentaries*, vol. 22, p. 324, Hebrews 12:14

On the wall outside the United Nations building in New York is inscribed, "And they shall beat their swords into plowshares, and their spears into pruning hooks." They take this passage from Isaiah 2:4. There is also a large statue of a sword, standing vertically, the bottom of which has been beaten into a plow. The stated agenda of the UN is to establish a one world government, and it is not the government prophesied by Isaiah. God will determine the time when peace shall come to the earth; but one thing is for certain, that time has not yet arrived, nor will the UN usher it in. Making covenant with heathens inevitably means capitulation. When the church bargains with heathens, it is acting in the same blatant disregard for God's Laws, as did Israel.

In those days... all **the people did what was right in their own eyes.**

Judges 17:6 and 21:25

Churches today are full of worldly teaching and carnal practices which are causing its destruction, and along with it, the destruction of the family and society. This is the fruit that comes of negotiating peace with heathens. The watchwords of the Laodicean churches today are "tolerance, acceptance and diversity." Christ, it is claimed, exemplified these attributes. Never is there any mention of His exclusionary claims of, "No one comes to the Father except through me" (Jn 14:6). Christ is the "captain of salvation" (Heb 2:10) and the terms of His warfare are *unconditional surrender* or *eternal death.* There appears to be little room for diversity or tolerance in His narrow soteriology. We will never hear a preacher the likes of a Jonathan Edwards, or his sermon "Sinners In the Hands of an Angry God," in America's *tolerant, seeker-friendly* churches. Christ warned of God's fierce judgement against the unrepentant, but repentance smacks of "intolerance," so Christ's warnings are rarely taught from the pulpits anymore.

So shall it be at the end of the world: the angels shall come forth, and sever the wicked from among the just, And shall cast them into the furnace of fire: there shall be wailing and gnashing of teeth.

Matthew 13:49-50

Some people have argued, on a philosophical basis, that unlicensing the church will not "fix" the churches' problems. What they mean by this is that just because a church unlicenses doesn't mean that all of its problems are over. This author has never inferred that churches can fix every problem merely by unlicensing, nor has he ever intimated that there *is* a single solution to the church's problems. Pragmatists want to be sold programs based upon benefits. It was on this basis that they bought into the State's privilege of licensure. Although it could easily be done, this author will not engage in selling the "benefits" of unlicensing the church to pragmatists, even though there actually are many tangible, even "practical" benefits. The decision to unlicense a church must be made upon obedience to the Christian faith, alone. To unlicense a church, were it motivated based upon its practical benefits, as opposed to the alleged benefits of remaining licensed, is no obedience at all.

Having a form of godliness, but denying the power thereof: from such turn away.

2 Timothy 3:5

Church licensure can be likened to a common hardware store item — epoxy glue. This versatile product is typically packaged in a double-tubed syringe-like dispenser. The tubes contain resin and a curing agent. Until the resin is mixed with the curing agent, the resin is useless for any purpose. Uncapping the dispenser and depressing the plunger will force out equal amounts of resin and curing agent. The two are then mixed together, the curing agent functioning as a catalyst, thereby creating an epoxy glue which will slowly harden. Before it dries it can be used to bond together a broad diversity of materials. Once dry, the bond is stable and extremely difficult to break. Church licensure is like the curing agent in epoxy glue. Once mixed with other heresies, such as *unlimited submission to civilgovernment,* it reacts as a catalyst to dramatically strengthen the bond (bondage) of the heresy. Church licensure acts as a catalyst to everything it touches. Unlicensing a church will not "fix" every heresy and every sin already within a church. What it will generally do is dramatically weaken its bonding force, making it considerably easier in breaking.

The nature of this publication is such that it will cause many people to critically analyze the results of some five decades of church licensure; to do as Christ commanded us and "know the tree by the fruit it produces." The intent of this publication is that it should compel its readers to make a decision about their church. Will we throw off the State's yoke of bondage and "come out of her my people" or will we keep making bricks for Pharaoh? Regardless of the type of response this publication elicits in you personally, it would be foolish to not earnestly beseech the One who is "Great in counsel" for what you must do.

The Great, the Mighty God, the LORD of hosts, is his name, Great in counsel, and mighty in work: for thine eyes are open upon all the ways of the sons of men: to give every one according to his ways, and according to the fruit of his doings.

Jeremiah 32:18-19

This author has had the opportunity to present this issue publicly through many speaking engagements and numerous radio interviews. Many have said, "I don't agree with you." The ones most likely to disagree include ministers, seminary professors and at least a million licensed professionals. To this the author has always asked a succinct question: "Why?"The most typical response is, "I just don't agree." "But what, specifically, don't you agree with?"This is where the conversation invariably breaks down, because they can't be specific in their disagreement. To be specific would necessitate development of a cogent defense that justifies the faithless act of licensing the church. The last thing they want to do is debate an issue that can't be defended. You can't fight something with nothing:

> ***Debate is an exchange of knowledge; argument is an exchange of ignorance. It is impossible to defeat the ignorant in argument; and the ignorant cannot engage the knowledgeable in debate.***

They have no armor with which to defend themselves, there is no target that can be successfully attacked, and no ammunition powerful enough to prosecute the engagement. They are defeated before they ever venture onto the battlefield. So they fall back and regroup, relying upon the centuries-old tried and true method, *avoidance*. The exposure of sin invariably causes the same kind of shame that came upon Adam and Eve. When they "knew" their sin, they also "knew that they were naked" (Gen 3:7). The exposure of the sin of church licensure will often result with the same compulsion for avoidance that Adam and Eve *knew* with original sin. This author has known much of what it means to be avoided.

Never has anyone brought forward a single, solitary, credible justification, either biblical or legal, as to why a church should be an incorporated 501c3. There are many brilliant scholars and intellectuals, imminently better educated and credentialed than this author, who can come up with no better defense than, "I just don't agree." Some have committed to substantively refute this author's findings, either verbally or in writing, but none ever have. This author has also challenged any who might disagree with him to publicly debate their position, particularly attorneys and CPAs. None ever have. The challenge remains open.

THE TEN RESPONSE CATEGORIES

This is a subject that invariably elicits some kind of response. After reading this book, seldom will any Christian simply shrug their shoulders and say, "Who cares?" The responses this author has received, usually fall into one of several general categories. You will likely be able to place yourself into one of these categories, and if you engage others in conversation about this issue, they too will fall into one of these categories. I make a few suggestions following, so that you might have better success in working with other members or ministers, should you be compelled to see your church become unlicensed.

1. "Wow! This is absolutely incredible! This all makes sense to me now. I've struggled for years to comprehend why the churches in America are standing mute, in the face of unrestrained tyranny and rampant wickedness. It seems to me that you've correctly identified the fundamental problem. I'm now thoroughly committed to unlicensing our church. What do we do now?"

2. "These arguments seem quite compelling, and yet I'm still not so sure. Perhaps this is an important issue and it appears to be something that displeases the Lord. And yet, there's so many other issues our church needs to address, as well. Take for example evangelism. Our church isn't doing nearly enough of that, either. I just don't think that we can justify taking the time to deal with unlicensing our church right now. Maybe what we should do is put it on our To-Do List and we'll get around to it when we can."

3. "I can't argue with your reasoning, but I'm not so sure our people are ready to hear this yet." (Depending on the situation, sometimes they will also add something like): "Our church has had a few problems and things are still kind of unstable. I don't want to risk losing anybody over this issue. We'll just have to wait and see."

4. "I can't see that it makes any difference, one way or the other. I'm free to speak about whatever I want to. No one has

ever tried to stop me from preaching the gospel. No one has ever tried to stop us from doing anything we want to do as a church. **I'll** tell you one thing for sure, though; the day the government tells me I've got to stop preaching about Jesus, that's it buddy! We're done with incorporation and that **501c3.** We'll give you a call and unlicense this church."

5. "What you're saying makes some sense, and if it were practical to unlicense and operate just as a church, maybe we'd seriously consider doing it. The problem is, I just don't think it's practical. Our attorney and CPA have told us that there's a lot of benefits to being incorporated and having a tax-exempt, tax-deductible status. If it were **practical** to **operate** some other way, I'm sure they'd be the first to let us know."

6. "I'm rather sceptical. If all of what you're saying were true, why haven't I heard any of this before? It seems to me that you're not only in the minority, you may be the only ministry in the entire country to take on the issue. Your ministry is small and appears rather insignificant, by comparison to the many **successful** and prosperous Christian ministries that I know of. If what you were saying were valid, and if it were so important, then surely your message would be a popular one and your ministry would have grown dramatically. If this unlicensed church movement really catches fire and takes off, then I might consider it."

7. "I disagree with much of what you say. Your message is harsh and judgemental. Jesus' example to us is one of acceptance and tolerance. You should spend your time doing some ministry work that would be more upbeat and conventional. Your work is so controversial, it's bound to turn off a lot of people."

8. "This is all very interesting, and I can even see that you're bringing up some valid concerns about church incorporation and the **501c3.** However, I can't recommend this to my clients. One good thing about the **501c3** is that it may result in a greater sense of financial accountability. From that standpoint, they may be less prone to fiduciary malfeasance. It's important that donors have confidence in the organizations they support."

9. "I've never really seriously thought about this issue before. In fact, I never even knew it was a problem, until now. I guess our church is part of that problem. I'm open to the idea of doing something about this."
   But ***they*** never ***do...***

10. "I've already heard all about this. Some arrogant, self-righteous hothead tried to cram this unregistered church stuff down my throat. I wouldn't care even if what they said were true; no one's got any right to talk to me like that! I'm the pastor of this church and I deserve more respect than that! I don't want to ever hear about it again!"

Category 1 is like a landowner who has just found a big gold nugget in his creek bed — "Eureka, I found it!" Many people have this sort of reaction the first time they are introduced to this subject. Many are shocked to discover that the church they have been attending or pastoring for years is a government-regulated franchise of the State. This fact is generally obscured from them by design, because unlike other nonprofit charitable corporations, you will never see church stationary, or a sign in front of a church which reads, "First Baptist Church, Inc." Incorporated churches are unique in the world of nonprofit corporations, for not furnishing "constructive notice" to the public, of their corporate status. Perhaps the reason they conceal it is because they are embarrassed to publicly admit it. If you are a minister, and you fall into category 1, it is incumbent upon you, and it is your biblical responsibility as a shepherd, to raise the issue with your staff and congregation. The best question you can ask is, "Why did we do this?" Your position and influence will generally mean that you will have little, if any, difficulty with persuasively presenting the issue and reaching a consensus with your people.

If you are a church member, and fall into category 1, make arrangements to meet with your minister

to discuss the matter. The same basic principles apply to any parachurch ministries that you work with or support. You should be able to quickly ascertain which of the seven categories he falls into. Offer him a copy of this book. Most will graciously accept it, but a very high percentage will fail to read it promptly. Get a commitment from him to read the book within the next week, and before you leave, schedule a follow up meeting. If he claims that he is too busy to read it, we also have a short video tape that you can use to introduce the topic see page 143). Let him know how important the issue is, not only to yourself, but that it is of paramount importance to God.

Response number 2 is the person (generally a minister) who is genuinely convicted by the truth of this message. However, there may be insufficient compulsion for him to be obedient to the truth. Not wanting to openly deny the truth, they look for a way of being perceived as honest in the eyes of men, while they shirk their responsibility for correcting error. What higher calling and responsibility than evangelism?What better excuse than to say that they aren't truly fulfilling the Great Commission?Surely there could be no grander justification used for disobedience, for the work of evangelism will not be completed until the Messiah returns, and no church can ever claim that it is doing "enough." Has there ever been such a high-minded apologia, contrived to justify disobedience, being so abused and overused, to *cover a multitude of sins?* Likely not, although the strategy itself is nothing new.

> **And Samuel came to Saul: and Saul said unto him, Blessed be thou of the LORD: I have performed the commandment of the LORD. And Samuel said, What meaneth then this bleating of the sheep in mine ears, and the lowing of the oxen which I hear?And Saul said, They have brought them from the Amalekites: for the people spared the best of the sheep and of the oxen, to sacrifice unto the LORD thy God; and the rest we have utterly destroyed. And Samuel said, Hath the LORD as great delight in burnt offerings and sacrifices, as in obeying the voice of the LORD? Behold, to obey is better than sacrifice, and to hearken than the fat of rams. For rebellion is as the sin of witchcraft, and stubbornness is as iniquity and idolatry.**
>
> 1 Samuel 15:13-15, 22-23

In Saul's day, it was commonly thought that no greater honor could be demonstrated toward God than to offer animal sacrifices. They were clearly wrong; the greatest honor was to obey God. In our day, many thousands of ministers have fallen into the same grave error. Instead of animal sacrifices, the new sacrifice is "evangelism." To adapt the passage to our own day, it might read, *Does the Lord delight in evangelism and new converts as much as in obeying the voice of the Lord? To obey is better than evangelism, and to heed His commands is better than altar calls, revival meetings and evangelistic crusades.* There is no sacrifice (evangelism, or otherwise) sufficient to overcome the sin of rebellion and disobedience, only the sacrifice of repentance. Government licensed evangelicalists can stack up their converts higher than Saul stacked his bleating sheep and lowing oxen, and it will buy them no more than it bought Saul.

Some ministers have acknowledged that this message has caused them to lose a great deal of sleep. They have come under tremendous conviction by the Holy Spirit and know that they must make some kind of decision. They placate their conscience by acknowledging that the problem of church licensure demands a remedy. However, they don't plan on being the one to have to deal with it. They place it so far down the list of priorities that it won't be dealt with for years to come, if ever. They hope to be long gone by then, so that it will be somebody else's headache to deal with. When a Christian can find nothing with which to argue against biblical truth, they may publicly profess that they "believe," but privately they do nothing to affirm that belief. Such a faith is no faith at all.

> **Thou believest that there is one God; thou doest well: the devils also believe, and tremble. But wilt thou know, O vain man, that faith without works is dead? Ye see then how that by works a man is justified, and not by faith only. For as the body without the spirit is dead, so faith without works is dead also.**
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> James 2:19, 20, 24, 26

The Geneva Bible says of James 2:19:

> Another reason taken from an absurdity: if such a faith were the true faith by means of which we are justified, the demons would be justified, for they have that, but nonetheless they tremble and are not justified, therefore neither is that faith a true faith.

What James is putting forth is the argument that one cannot have genuine faith in God without *faithfulness*—i.e. obedience. For one to say, "I believe that Jesus Christ is the Messiah, the Son of God," could prove to be of as much redeeming value to a man as it is to a demon, if he is giving nothing more than mental assent. It is an "absurdity." Evangelicalists have often given the example of faith being like the decision to sit in a chair—little or no thought process is necessary to do so. We take one look at the chair, and reason that it appears sufficiently sturdy to support our weight, and we sit down. Most people don't spend much time analyzing chairs. They simply have faith that it will not collapse under the load of their body weight. This, they reason, is akin to the faith we have in God. Such slick marketing ploys may prove successful in getting people to walk down the aisle, or to raise their hands, or fill out a "decision" card, but they do nothing toward converting men's souls. Christ said:

> And whoever does not bear his cross and come after Me cannot be My disciple.. . count the cost.. . whoever does not forsake **all** that he has cannot be My disciple.
>
> **Luke** 14:27

Christ would have been a liar and a deceiver had He told men that having faith in Him was akin to *sitting in a chair.* He was brutally honest in warning us to "count the cost." Millions have died as a result of their faithfulness to Him. The fact that Christians are not (yet) tortured or executed in America for their faith does not in any way diminish the magnitude of Christ's warning that we "count the cost" of "taking up the cross." Christians today have lost the stark horror and shock-value of Christ's provocative language. Crucifixion was reserved for the most notorious of criminals. It is the most barbaric, prolonged and excruciating means of execution ever conceived of. No doubt many of Christ's admirers admonished Him to enroll in the Hebrew equivalent of *How To Win Friends and Influence People.* Sermons like, "Eat my flesh and drink my blood" (Jn 6:54) were the cause of Christ losing most of His friends. Were He to have lived in our time instead, He might have said, "Whoever does not bear his electric chair and come after Me cannot be my disciple." This is not to be flippant or irreverent; it is to drive home a point. It is for good reason that more than one theologian has noted, "If Christ were to have lived in the twentieth century, then Christians would soon be wearing miniature gold electric chairs around their necks, instead of crosses. Churches would have an electric chair affixed to the wall at the head of the sanctuary, rather than a cross." If the Christian faith is to be likened to sitting in a chair, then sound hermeneutics would demand that it be an electric chair, not a nice, cozy overstuffed recliner.

Is it any wonder that the modernist evangelicalization of the Christian faith has produced a generation of pew-warming spectators? Christian faith is dramatically more than a mere mental assent that Jesus Christ is the Son of God and our personal Savior—that faith in Him is like trusting in comfortable household furniture. Christ said, "The servant is not greater than his lord. If they have persecuted me, they will also persecute you" (Jn 15:20). Genuine persecution of Christians in America is far from commonplace, but this is certainly not because there are a lack of those who hate Christians. Could it then be that there are simply a lack of Christians who have taken up the cross? One of the few noteworthy exceptions are pro-life activists, many of which have been imprisoned, even though they have committed no crimes. Many have been incarcerated for such *notorious acts* as praying on the sidewalk, or singing a hymn within earshot of an abortuary. Some have been committed to mental institutions. Such terrorist acts of government against its citizenry are common in Communist regimes. Peaceful protest has always been a legal right in America. It still is today, but generally only for the politically correct. The civil magistrate is now left virtually unrestrained to orchestrate a campaign of terror against "those that do good." Such atrocities could never be possible in a land where churches were free to decry their government's gruesome and criminal behavior. Where are the churches to plead the cause of the unborn? They have been silenced, so over four thousand innocents are now slaughtered

each and every day in America. The consequences of church licensure are a literal life and death situation, and the faithful remnant who are pleading the just cause of the unborn are receiving no support (nor can they) from the licensed churches.

Many police forces in America are being federally subsidized, and have received special training in what is termed "pain compliance" arrest techniques. Pain compliance arrests are never used against the protests of violent, lewd, exhibitionistic, and disorderly sodomites, but against peaceful and orderly pro-life protestors. Pain compliance arrests have frequently resulted in broken arms, dislocated shoulders and broken wrists. One of the more graphic displays of this police brutality is the practice of the policeman putting his fingers up the nostrils of the peaceful protestor and picking him or her off the ground by their nose. It is evident by the numerous videos that have been shot of such horrific scenes that these jack-booted thugs thoroughly enjoy brutalizing their victims. Worst of all though, the greatest pain commonly experienced by those who bravely confront the baby murder industry, and the civil magistrates that protect it, is the ignorant criticism they receive by their own brothers and sisters in Christ. It is not hard for a dedicated prolifer to understand the hostility of the heathen. However, it is irreconcilable to apprehend how self-professed "Bible-believing" Christians could think there is anything unrighteous (or even unlawful) about attempting to peacefully save the lives of innocent babies. "Rescue those being led away to death; hold back those staggering towards slaughter" (Prov 24:11). Pro-life activists know something of what it means to "take up the cross."

Category 3 is the "Edmond Pendleton" response. Pendleton was a perennial antagonist of Patrick Henry. Whenever there was an opportunity to seek liberty, Pendleton was first to cite the many daunting hardships and obstacles. He was often heard to say, "We are not ready for liberty today. Perhaps another time, but not yet." On March 23, 1775, Patrick Henry delivered to the Virginia legislature his now infamous, "Give me liberty, or give me death!" speech. Henry had, that very day, proposed a resolution to raise and arm a colonial militia, a resolution for which there had been considerable opposition, particularly by Edmond Pendleton. In that speech Henry stated:

> **They tell us, sir, that we are weak; unable to cope with so formidable an adversary. But when shall we be stronger? Will it be the next week, or the next year? Will it be when we are totally disarmed, and when a British guard shall be stationed in every house? Shall we gather strength by irresolution and inaction? Shall we acquire the means of effectual resistance by lying supinely on our back, and hugging the delusive phantom of hope, until our enemies shall have bound us hand and foot? Sir, we are not weak, if we make a proper use of the means which the God of nature hath placed in our power... The battle, sir, is not to the strong alone; it is to the vigilant, the active, the brave.**
>
> *Great American Debates*, vol. 1, p. 162

"Our people aren't ready," is an admission that the congregation isn't mature enough to hear the truth. This may or may not serve to reflect poorly upon the pastor himself, whose responsibility is, "For the perfecting of the saints, for the work of the ministry, for the edifying of the body of Christ" (Eph 4:12). If the pastor is new to the church, the excuse would likely reflect poorly on his predecessor; but if he has been there for several years, one may have to come to other conclusions. What is it about that man's teaching that has left his flock so immature that they are unprepared to hear such a vital truth?

The best questions to ask such a pastor are: When will your people be ready? What are you doing to prepare them to be ready? Is there anything I can do to assist you? If the pastor is unresponsive or evasive of such questions, it's a pretty sure bet the problem is not with "the people." Of the many times this author has heard the excuse, "Our people just aren't ready for this," there has never been a pastor subsequently contact me and say, "Please come and teach us. I've prepared our people; now we're ready." Even years after the fact, it has never happened. There is only one logical conclusion which can be drawn from this: the problem was never with "our people" to begin with. The problem is church leadership who elect to conceal vital issues from the flock, because they don't want to risk ***offending*** anyone with the truth. They are pleasers of men rather than God.

Category 4 is the *have your cake and eat it too* minister. Even after reading this publication and seeing the overwhelming evidence that the State is sovereign over the licensed church, it matters little to them. They are under a yoke of bondage, but they blindly slog on, spouting off about all of their alleged "freedoms." The licensed church in Russia differs little from the licensed church in America. They too are "free" to preach and evangelize, provided they keep their opinions within the church building and don't get "political." No one will likely ever take away the licensed preacher's *privilege* of evangelizing the lost, because this is the government's means of placating and conning them into believing that they are "free." However, at some point they are likely to run head-on into an issue directly related to their licensed status, which causes them a personal dilemma.

In one case, a pastor (who was also the dean of a Bible college) was to perform the wedding ceremony for his own daughter, a short time after he and this author first met. He was not particularly bothered by the ramifications of his church and Bible college being an incorporated 501c3, but he soon started losing sleep when he recognized the wholly unbiblical nature of using state marriage licenses. Upon further study, he wished to perform the ceremony without a state marriage license (the way it was commonly done prior to the 1930's), but because the church was incorporated, state statutes required him to perform the wedding by state license. Had he performed a Christian wedding, rather than a State marriage, he could have gone to jail. Licensed ministers can only perform State-licensed civil marriages. Church licensure affects many other issues that the average minister never considers. By the time they discover the problems, it is sometimes too late to remedy. It is a foolish man that acknowledges that church licensure could become the cause of significant troubles for the church "somewhere down the road," but then he just shrugs his shoulders and says, "We'll cross that bridge when we get there."

> **A prudent man sees danger and takes refuge, but the simple keep going and suffer for it.**
>
> Proverbs 22:3

A church that incorporates is liable for all other applicable forms of licensure with the state. An example of this is Christian schools. Most such schools are operated by churches. The colossal failures of public education has caused explosive growth for Christian schools, now the fastest growing schools in the country. Nevertheless, their long-term prospects are far from secure. Powerful lobbying interests, such as the NEA, are working furiously behind the scenes to curtail competition in education. They have retained a virtual monopoly for decades, and they have no intention of letting go of it. Incorporated churches and ministries that want to operate Christian schools are liable to comply with all state statutes, pursuant to state education. Those that fail or refuse to do so could be jailed, as we saw with Pastor Sileven at Faith Baptist Church, Inc., in Louisville, Nebraska. Incorporated church-schools must function similar to public schools. They must have and meet: state standards, state licensed teachers, state approved curriculum, state itineraries, state supervision, state permits and licenses, etc. The purpose is not to ensure a quality education, but to take control. Were the agenda of all their accreditations and licenses to ensure a quality education, why is America's public school system now ranked at the bottom of all industrialized nations?

Category 5 is the *pragmatic approach* to Christianity. This is not to say that Christians need be an impractical lot, however, much of what is done in the church today is first considered on the basis of its practicality. The philosophy of pragmatism must, of necessity, often ignore what Christ commanded of His bride. Rather, it embraces the *warm-fuzzy* aspects of the Christian walk; the milk rather than the meat of the Word. It's a belief system of ease and convenience rather than faithfulness—I'll *be obedient if it doesn't put me out too much.* God speaks to us in clear and unambiguous terms, the Christian pragmatist speaks in shades of gray. God commands His people to be righteous and obedient, the pragmatist urges "diversity and acceptance" and *choice* between "the lesser of two evils."

Thankfully, America's Founders were not preoccupied with pragmatism, or they never would have had the audacity to declare independence from the most powerful empire on earth. The British occupational forces were a ruthless and diabolical aggregation. It was far more than a double entendre or cute play on words when Benjamin Franklin said, "We must all hang together or we shall surely

all hang separately." Their signatures on the Declaration made them wanted men, guilty of the capital offenses of treason and sedition. The prospects of being apprehended must have weighed heavily on their minds. The British had an infamous means of dealing with "traitors to the Crown." It was called "drawing and quartering." The process involved securing four long ropes to the arms and legs of the condemned. The other rope ends were tied to the saddle horns of four stout horses. A command was then issued and the horses charged in opposite directions at full gallop. The arms and legs of the victim were ripped from his body, in what doctors today would refer to as "traumatic amputation." They died a prolonged and agonizing death. Drawing and quartering was always done in the middle of the town square, so as to serve notice to any others who might be tempted to commit "high treason" against the king. The British would ride for miles, in a public spectacle, dragging the limbs of the victim behind them. Pragmatists would have never considered affixing their signatures to a document that could have secured them such a grisly fate. It was principled and uncompromising men that built America, not pragmatists.

Without a doubt, it is pragmatists who have sold America down the river. Incorporation and the 501c3 are peddled on the basis of pragmatism—*the benefits outweigh the risks.* Faith and pragmatism are, at certain levels, quite incompatible, particularly so where pragmatism calls for compromise, one of the more unfortunate and common aspects of trying to be a Christian, but going about it in a "practical" way. Christ himself was a dramatic example of how impractical the Christian walk can be. "Take up your cross daily" doesn't particularly resound with pleasant and melodic tones of pragmatism. Those who embrace church licensure on the basis of pragmatism are extremely unlikely, short of Divine intervention or tremendous congregational pressure, to repent of this thoroughly humanistic worldview.

Category 6 is *Bandwagon Marketing* Christianity. The name is borrowed from marketing gurus who sell products based upon a plea to the consumer: "You don't want to be the only person in your neighborhood to not have a brand-spanking new XYZ, do you? Get into your XYZ dealer today! Jump on the bandwagon and get a new XYZ." The strategy is to make the consumer feel like the odd-man out—that he will be an oddity in his community if he doesn't conform. Bandwagon marketing is a powerful motivator, and it is for this reason that the bandwagon is one of the most commonly used marketing ploys. Emphasis is placed upon pleasing your fellow man, with no reference to doing what is morally or ethically right, and certainly not to pleasing God. It's the age old program of maintaining the *status quo.* What they peddle is "security" and "stability." They will say, "There is security in numbers. Every other church is doing it, so obviously it must be OK." God demands obedience, but obedience is often an unpopular theme ("We're not under that old law stuff, we're under grace"). Consequently, the faithful have inevitably found themselves in the minority—a remnant. History reveals that the disobedient have consistently been the majority. It is a dangerous notion to base one's decisions on what the majority is doing. Sticking with the majority may feel stable and secure, but the majority have consistently been wrong. Church leaders that respond to bandwagon marketing ploys are poor candidates for heeding the call to unlicense their churches, and it is improbable that they would ever do so of their own volition.

As to the "size" of this ministry, we are quick to admit that *Heal Our Land Ministries* is not only quite small, but that it is unlikely to ever gain prominence, worldly riches or popularity. Prophetic messages have never been popular, except when uttered by false prophets. If we ever begin to gain popularity, it will be a warning to us that we need to critically analyze if we have made some compromises, for the sake of man's approval. One nice aspect of being part of a small ministry, and not minding that it remains small, is that you need not worry about maintaining your popularity.

Category 7 employs the old high school debate trick: *If you can't successfully challenge your opponent? argument, change the subject.* Stiff-necked people are forced into such absurd positions because: *You can't beat something with nothing.* This author has periodically been accused of being controversial, judgemental, intolerant, and a host of other epithets that only go to show how ignorant such accusers are of Scripture and church history. This ministry is not about being popular and well-liked; it's about truth. As a wise man once said,

"Those who are committed to pleasing God cannot become preoccupied with pleasing men." Christ said of the faithful that they are "the salt of the earth (Mt 5:13). Salt seasons and salt preserves, but a commonly overlooked attribute of salt is that it also promotes healing. This is why we gargle with saltwater when we have a sore throat or a canker sore. One unpleasant side-effect, however, is that when salt is applied to an open wound, it burns something *awful*. Salt heals, but is also a tremendous irritant.

Sometimes healing can only come with great pain, but far too many Christians today want to be made well without having to suffer any inconveniences. They demand that God perform healing on their terms, so that they can maintain complete control. They are like the man who is admitted to the Emergency Room after a serious automobile accident. The doctor needs for the man to sign a consent form, granting him permission to perform surgery. The patient knows that without surgery he will die, but he's afraid of being put under with anesthesia and losing control. "Just give me a couple pills, doc and make it better." This is how utterly foolish many Christians are today—lying on a stretcher bleeding to death because they demand control over the operation. Many a church is run in the same fashion. In these circumstances, control is unlikely to be relinquished and it is extremely remote that such a church would ever become unlicensed. Where ministers perpetually dodge the issue or change the subject, it's a pretty good indication that there's little hope of such a church being reformed. Ministers who maintain the status quo preclude the possibility of reformation. A person with strong personal convictions in this matter may ultimately find it necessary to find another church home.

Category 8 are the Scribes and Herodians. This is the classic response of "church law" practitioners (the scribes), and the various church "voluntary compliance" organizations, councils and associations (the Herodians). No licensed professional has ever stated to this author, "I disagree with you for the following reasons..." However, more than one has said, "I'm a goat to the system." More than one has told this author, "This is what I was taught in law school. It's the only thing I know to do for churches, and I'm worried that if I did it any other way, I might have problems with the Bar." Not very many will be so candid as to admit that they are "goats to the system." Such a confession is rare, indeed. However, there are many more attorneys that will admit to being genuinely fearful of Bar reprisals, should they do anything "unconventional." When an attorney says, "I can't recommend it" and yet fails to state specifically why he can't, one has to read between the lines. He's not saying, "I can't recommend it" because there is something immoral, illegal or imprudent about it. Were that the case, he would say, "I recommend against being an unlicensed church." Attorneys "can't recommend things that they don't comprehend, and unlicensing a church is not in the realm of any but a very few attorneys' comprehension.

Many a church leader licensed his church because he did not want to be viewed as a "nonconformist." They have been taught that "government compliance" is the "the path of least resistance." They justify the 501c3 under the guise of such noble-sounding platitudes as "financial accountability" and "full public disclosure." They have even bought into the government's favorite line, "If you're not doing anything wrong, why would you act like you've got something to hide?" The obvious answer to such a question is, "Because it's none of your business." The Bible clearly calls for accountability. The question is, just who is the church accountable to? "Dare any of you, having a matter against another, go to law before the unjust, and not before the saints?" (1 Cor 6:1). Christians have the duty, and certainly the ability, to establish all forms of accountability, including financial, between ourselves. Subordinating the church to Caesar under the guise of facilitating Christian accountability is a deception of the Enemy. Some licensed professionals and associations have gone so far as to pervert the clear intent of Paul's example, "For we are taking pains to do what is right, not only in the eyes of the LORD but also in the eyes of men" (2 Cor 8:21). In speaking of financial accountability, was Paul saying that we are to make a public spectacle of the church's financial matters before heathens?

Category 9 is best epitomized by the parable of the sower:

> **He also** that **received seed among the thorns is** he that **heareth the word; and the care of**

> this world, and the deceitfulness of riches, choke the word, and he becometh unfruitful.
>
> Matthew 13:22

It is tragic that some men will at first acknowledge the theological and legal problems associated with incorporating and seeking a 501c3 license for a church or ministry, but then they turn right around and maintain the status quo. Only God knows what could possess a man to do such a thing, or how he can live with his own conscience, for surely this author is hard-pressed to adequately explain it.

However, there may be, at least in some cases, a plausible explanation for such behavior. This author has frequently had church members tell him, "I spoke about this with my pastor, and he seemed very open to it. 111 have him give you a call." All too often, either the call never comes or it comes many weeks thereafter. When it does come, the fact of the matter is that the pastor is anything but "open to it." He is being two-faced—he tells the member one thing (in order to appear "open" to the idea), but me something quite different.

Many pastors work very hard to please every member of their congregation. This is no easy task, given the diversity of opinion evident in most any church. Classes and seminars are regularly available to help pastors hone their "people skills." This has become a high priority (and in this author's opinion, an unbiblical priority), particularly with the "church growth" crowd. Many pastors have been trained in the ways of marketing, rather than shepherding. Much of their energies are focused on the chief concerns of keeping the pews and coffers full. The two, in their mind, go hand in hand. They rely on their own "people skills" to influence the congregation's giving, as opposed to relying on the Lord to provide. If the pastor doesn't keep everyone happy, people will leave, and with them goes their financial support. Pastors are especially concerned about keeping those members happy who have shown generosity in their giving (the *faithful* ten-percent). As a result, far too many pastors today are simply telling people what they want to hear.

Category 10 is the throw the baby *out* with the bath water response. More and more church members are becoming informed of this issue. When it first comes to their attention, many will feel betrayed. Churches are, quite often, incorporated and become 501c3's without ever informing the congregation. This routinely happens even where church polity requires member approval by vote; yet, for some strange reason, the decision was never put to a vote. Is it any wonder they feel betrayed? Some members are bound to react in anger. The one they are most likely to take out their frustrations on is the pastor. Furthermore, anyone who is new to the subject could make an inadequate messenger, and not present all the facts accurately. Their zeal may be perceived as haughtiness, which could offend the pastor. He is likely to justify never considering the matter again because he was offended by the message, when the reality is that it was the messenger who caused the offense.

Irrespective, it shows a lack of maturity on the part of any minister to reject the message, simply because he didn't care for the less than cordial demeanor of the messenger. The biblical prophets were frequently austere and confrontational, far more so than any angry church member has ever been over this issue. The prophets' messages were routinely rejected, and we can safely assume that their undiplomatic, if not downright belligerent demeanor, was a contributing factor. Perhaps if they had simply rephrased their statements, or not sounded quite so demanding: "Would you please be so kind as to repent and turn from your sins?" Perhaps if they had just tried a little harder to get people to like them. Maybe they should have hired a marketing consultant or attended a Dale Carnegie class. Yet, no such accounts are given anywhere in Scripture. Jesus, Himself routinely offended not: only the religious and political leaders, but the common people, as well. Centuries before it had been prophesied that he would be a "stone of stumbling and a rock of offense" (Is 8:14, Rom 9:14). There is simply no biblical defense for rejecting the truth, because it wasn't couched in fair speech and pretty-pleases.

Grass Roots Reformation

It would be nice if most people fell into category 1. Regrettably, that is often not the case. Church members often tend to respond to this message more favorably than do ministers. Sometimes, however, it is the pastor who is the most convicted

by the message, and the congregation and/or church board becomes resistant. But because the former is more prevalent than the latter, this is where we will focus the majority of our attention. Resistance from ministers, church boards, church councils and church staffs, often stems from one of a perceived threat of job security and benefits, such as paid vacations, health care, pensions and everything else that goes along with the perceived "security" of being employed by a corporation. Unlicensing a church requires dissolving the religious organization and establishing a new free-church. As employees of the corporation, their immediate response may be one of defensive posturing. Many church employees have worked very hard to erect for themselves a plexus of worldly security, and the corporation forms the very foundation of that structure. To those who have adopted the corporate mindset, dissolving a church corporation takes on ominous overtones. This is no different than what happens in the mind of any employee who is threatened with the restructuring of their business. They are prone to believe that their job is in jeopardy. It is a tragedy, indeed, that so many churches and ministries have become little more than just another employer, in the minds of their employees. People today are often just taking a job with an incorporated church or ministry, rather than accepting a calling from the LORD. As the corporation grows linearly, the corporate mindset grows exponentially.

Churches and ministries need to move beyond the corporate-world mindset and return to a place of biblical servanthood and stewardship. The corporate promises of job security are a mirage and the evidence of that is all around us. The late eighties and early nineties have only proven to be a devastating trend of layoffs, downsizings, rightsizings, hostile takeovers, mergers and bankruptcies. Incorporated churches and ministries have not been immune from these problems. Following God's blueprint for structuring churches and ministries is the wise and faithful path to true security.

The word "faith," as it is used in both the Old and New Testaments, is synonymous with "faithfulness, obedience, firmness, fidelity, and steadfastness." Licensing a church is rooted in unfaithfulness, fear and ignorance. This publication should successfully eradicate any problem with ignorance, however, only God Himself can deal with the condition of a disobedient and timid heart. However, there are techniques that may be utilized to compel the timid and apprehensive minister or church council into giving this matter the attention it deserves. What is sometimes required is some exerted persuasion on the part of church members. Our motive cannot be one of defiance or rebellion against legitimate church authority. However, righteousness demands that we take a firm stand and staunchly resist any form of tyranny, civil or ecclesiastical, and licensing the church is tyranny against Christ.

One such righteous example we can follow is that of Martin Luther. When he nailed his Ninety-five Theses to the door of the All Saints Church in Whittenberg, Germany, on October 31, 1517, he set in motion a chain of events that would ultimately have a worldwide impact. Relentless attacks upon Luther's expository preaching and writing obligated him to preach and write all the more. His "pamphlet wars" became legendary. One of Luther's most controversial pamphlets, entitled The Babylonian Captivity of the Church, asserts the supremacy and authority of Scripture above every human opinion, whether king or pope. He also established the reformed position of the "right of individual conscience," which later became the doctrinal foundation of religious liberty in America. Like Luther, we must seize the moral high ground and authoritatively argue our case. The Petition *To* Church For Redress Of Grievances, (see page 144) can serve a function similar to Luther's Ninety-Jive Theses. The "right of the people peaceably to assemble, and to petition the Government for a redress of grievances," has its historical origin in the Reformed faith. Our right to peaceably assemble and petition our church leaders is a right that has largely been forgotten. In reasserting it, we must be wary of any conduct or speech which could bring dissension or discord within any local church body: "The LORD hates... he that soweth discord among brethren" (Pr 6:16, 19). Our objective must be to restore the church under the Sovereignty and Headship of Christ. That cannot be done in a spirit of contention and divisiveness. The net result of our action could, perhaps, as it did for Luther, bring about division, but that must not be as a result of inappropriate behavior on our part, but of God's will. In the end, Luther's actions brought about tremendous "unity of the essentials

of the faith," and as Augustine had put it, "The church must have unity in the essentials, diversity in the nonessentials, and charity in all things."

Church licensure cannot be defended on either a theological or legal basis, so this is where we must keep the argument focused. Advocates of church licensure can only defend [sic] themselves on philosophical grounds, specifically, on the philosophy of "pragmatism." We must not be hoodwinked into engaging in such humanistic apologetics. Unlicensing any church should be approached as a matter of church reformation, or as it is referred to in some circles, "restoration." There is much that we can learn from the history of the Reformation and its champions. As mere mortals, certainly the reformers were not infallible; they made some mistakes along the way. What is remarkable about the workmen of the Reformation is how many things they did right. Luther and Calvin's successes are historically unprecedented, largely because of their appeal to the common man. Whereas, others before them sought to change the structure of society by seizing power and appealing to potentates, princes and popes, Luther and Calvin's reforming work was a grass roots initiative. Their strategies were ingenious. Princes had the power at their disposal to destroy them, and they often sought to do so; but because of the popular support of the people, they dared not lay a hand upon them.

The reformers pioneered the concept of what has come to be known, in recent years, as "the free marketplace of ideas." It is arguable whether any of the reformers were geniuses. However, there is little question but that they were diligent scholars. They had a passion for truth and they despised the enslavement of the human mind, which came as a direct result of State sanctioned deceptions. Lies can never prevail over truth, provided that truth is given an honest and open hearing. Herein is the great dilemma: Why would liars ever permit truth to have an "honest" and open hearing, while they retain the power to suppress it? Lies can be easily exposed and destroyed when set on an even playing field with truth. Open debate only serves to cause people to think and reason, which invariably exposes the nature of deception. Truth is only validated when it is aggressively and notoriously assailed. Thus, deceivers shout down the truth or compel the people to ignore it. This is why tyrants always suppress free speech, free press, free religion and free educaxion (not to be confused with "public" education). Although it meant jeopardizing their very lives to do so, the Reformers defied tyrants and freely published and preached truth. They openly assailed and exposed the lies of the power brokers, and the power brokers could bring no rejoinder. Their silence confirmed their fraud. The people's minds were thusly illuminated and their hearts won over. The reformers were liberating heroes of the people's intellect.

This ministry is also working diligently to liberate the minds of men. Tragically, our greatest resistance comes not from heathens, but from organizations that claim to be Christian. For example, this author has submitted numerous articles to every major Christian magazine, journal and periodical. Most have never so much as even acknowledged receipt, and none have seriously considered running them in their publications. Even letters to the editor are widely ignored. Many a Christian risked their life to help establish "the free marketplace of ideas" in America, but there are considerable contradictions now evident, when it comes to presenting a message like this one. Ironically, the secular press is remarkably open to running articles that the Christian press will not touch. This is particularly true of letters to the editor.

One very helpful means at our disposal of spreading this message is your local Sunday newspaper. Sunday papers generally have a "Religion" section, and the religion editor is often desperate to fill column space. We have a number of articles of various length, available on our web site, ready for submission to the editor of your local newspaper. Some of our ministry supporters have also taken out inexpensive classified ads, in various papers and magazines. Such an ad might say:

> 501c3 — gov't con job has silenced churches! We've got the solution. Send SASE to: Heal Our Land, 208 E. College, Suite 262, Branson, MO 65616, or www. hushmoney.org

Such ads can generate considerable response, and are yet another effective grass roots reform tool.

You play a critical part in ensuring that the church reclaims the keys of the Kingdom. Don't abandon your church because its legal status is wrong, work within your church to reform it. Christ's disciples

did not abandon their religious roots, they worked to reform it as they "continued daily with one accord in the temple" (Ac 2:47). The power brokers would like to see your plans to reform your local church frustrated. Their desire is to see you just "go away and don't bother us." Hopefully, you are an active member of a local church. Membership is akin to citizenship. Without membership, there is no voice—no say on the part of the congregation, as to the policies of the church. Church membership has been downplayed, even criticized, in recent years, particularly in nondenominational and interdenominational churches. This is most unfortunate, but perhaps the major reason for it is their corporate structure; it's even worse than the publicly traded company, which at least has voting shareholders. Incorporated churches that don't have membership are the epitome of what many have referred to as "spectator churchianity."

If you belong to a church that has a declared form of church government, as all denominational churches do, learn how it functions so that you can more effectively get this issue the attention it deserves. Bottom-up elected representative governments, like presbyterian, congregational and some independent, will work to your advantage, and most Protestant churches utilize one of these government structures. You as a member have certain rights which are enumerated in your church's or denomination's founding documents. Just like our states and federal government, churches have constitutions, although they are sometimes referred to by other names. Where churches have been licensed without the permission, or in many cases, even the very knowledge of the congregation, this is a clear violation and usurpation of most Protestant church constitutions. Such secret goings on are far more prevalent than most church members realize, and it must stop. Ignorance of the federal Constitution has led to great tyranny in America. It is often no different in many churches where ignorance of the church constitution by the members often leads to an abuse of power by church leaders.

For those who belong to a nondenominational or interdenominational church, it is possible that you could be faced with some serious obstacles. Such churches are not always easy to define, as far as a specific form of polity. In many cases, they are *pseudo* top-down structures where the pastor calls the shots and the congregation has little, if any, say in how the church is run. Such churches often have no true membership, as to do so would give members a vote. In order to give an appearance of pastoral accountability, they often have a board or church council. Often, this is nothing more than *window-dressing*. Its members are not elected by the congregation, but appointed by the pastor and dismissed at his whim. They are his *yes-men*. If this kind of church has a government structure at all, it could only be termed an autocracy or oligarchy. As long as the pastor is obedient to God's Word, there may be little perceived problem with such a structure, but the lack of checks and balances makes this system fraught with potential problems. Where such a church is licensed, and the pastor refuses to listen to reason, there are still a few *persuasive* options left available to the congregation.

Many a minister will seek to put off or completely ignore their licensed status. Therefore, it is often necessary to remind a minister week after week. It's standard operating procedure for ministers to make excuses for being negligent, the favorite one of all being, "I'm just so busy." There is little doubt but that many ministers today are busy, but there is also little doubt that many of them are very poor with managing priorities. This issue should get a very high priority. Gaining his attention may be based upon the old principle: *The squeaky wheel gets the grease*. Christ gave an insightful example of how persistence pays off, in the story of the unjust judge:

> Yet because this widow troubleth me, I will avenge her, lest by her continual coming she weary me.
>
> Luke 18:5

However, please remember that ministers don't license churches with any malicious intent; they do so because they don't know any better. They don't need to be castigated, they need to be educated. Biblical persistence does not grant license to be obnoxious, rude or disrespectful. Truth is far more powerful when it is presented free from personal hostilities.

> But speaking the truth in love, may grow up into him in all things, which is the head, even Christ.
>
> Ephesians 4:15

The words "speaking" and "truth" come from the same Greek word, "aletheuo." It means "to teach the truth, to profess the truth." This verse might just as easily read, "Truthfully teach the truth." In the context of instructing a minister of the Gospel of Christ, one must do so with due respect to the office that he holds. The man that confronts a minister in a contemptuous manner stands in greater peril of judgement than the minister who ignorantly licensed his church.

> And we beseech you, brethren, to know them which labour among you, and are over you in the LORD, and admonish you; And to esteem them very highly in love for their work's sake. And be at peace among yourselves.
>
> 1 Thessalonians 5:12-13

It is a tragedy that many ministers first hear of the problems of church licensure from rude, self-righteous and quite often hostile people. Numerous pastors have confided to this author that they would have much earlier and more seriously considered the issue, had it been spoken to them in love, rather than bitterness. There is little question but that this issue is a highly emotional one, and many a minister has suffered the brunt of hostile emotion. But as Scripture warns us:

> Wherefore, my beloved brethren, let every man be swift to hear, slow to speak, slow to wrath: For the wrath of man worketh not the righteousness of God.
>
> James 1:19-20

It would be prudent to review 1 Corinthians 13, prior to confronting any minister. Many a wrathful person has only served to further the Enemy's purposes, by causing ministers to become defensive and only the more entrenched in their licensed church dogma. The free-church movement does not need the *assistance* of those who view pastors as the enemy. While there is clear evidence to show that there are wolves masquerading as ministers, they exist not so much within the local church, but within nefarious organizations such as the National Council of Churches and World Council of Churches. To suppose that a minister who licenses a church did so based upon malicious intent, would be a grave error in judgement. This author has met with hundreds of ministers, and it would be fair to say that all of them licensed their churches only out of ignorance, and quite often because of fear. Had they been able to first review this sort of information, they likely never would have chosen to license.

Christ's example can show us much of when, and against whom, righteous indignation is called for. Of those who willfully, knowingly and maliciously violated God's Laws, moreover, to those who taught others to do the same, Christ verbally assailed with vitriolic fervor. Examples of this, and their modern equivalents include:

- ***Scribes & lawyers:*** "church law" practitioners, "voluntary compliance" attorneys and **CPAs** (Lk **11:44-54).**
- ***Pharisees:*** denominational officers, the NCC, WCC, etc. (Mt **23:13-38;** Lk **12:1-5).**
- ***Herodians:*** politicians, bureaucrats and their sycophants (Mk **3:6, 12:13).**

Christ's encounters with the aforementioned classes of professions generally proved to be contentious. Every once in a great while, one of these professionals would privately speak of Christ and acknowledge that He had been sent from God (Nicodemus, Gamaliel, etc.), but the vast majority were scoundrels and rogues. In the first recorded incident in which Christ publicly castigated the scribes and Pharisees as "hypocrites," His disciples afterward admonished Him, "Knowest thou that the Pharisees were offended, after they heard this saying?" (Mi: 15:12). His response clearly shows that He was not concerned for *winning friends and influencing people.* He made numerous enemies by publicly condemning those that were otherwise highly esteemed in society. On the other hand, He had great compassion for ignorant sinners, and rather than publicly condemning them, He publicly forgave them, but also with the warning, "Go and sin no more."

Pastors of local churches and parachurch ministers do not fall into any of the above categories of vocations. It would, therefore, be uncalled for to castigate a minister, and certainly not publicly. If after you respectfully admonish your minister, and if he staunchly refuses to take action, or to so much as take it into serious consideration, use the *Petition To Church For Redress Of Grievances,* (see page *144)* as a means of putting him on notice. Turn next to any other church officers, and serve them with petitions, as well. If this proves ineffec-

tive, turn your attention lastly toward informing the congregation. If so led of the LORD, start a petition drive. Share this book with every Christian you know. The objective is to reach every church in the land. You can play a significant part in helping to bring about a second Reformation,

When all other measures prove unsuccessful, the one *soft* spot that will always prove to be vulnerable is the minister's pocketbook. An activist-minded element in a congregation, even if it be a relatively small contingent, can often become a significant motivating force, when resistance is encountered. No local church would be any kind of a church without a congregation, and certainly, pastors and staff cannot be paid without the tithes and contributions of faithful members. It has often been said that, "Ten percent of a church's members will supply ninety percent of the church's financial needs." That ten percent is often the most committed, principled, and uncompromising element of any local church. Those are the very members who are likely to raise the issue of their church's licensed status, and to insist something be done about it. Although it is often unnecessary that the majority of a church's members serve Petitions on the minister(~)it is imperative that, at the bare minimum, the *faithful* ten-percent serve their Petitions. If the response is a disingenuous, "We'll put it on our To-Do List," but it's placed so far down the list as to render the issue moot, stronger measures are perhaps in order. If the ten-percent intimates a resolve to fellowship elsewhere if their church's licensed status isn't promptly addressed, that church will face precarious financial conditions within ninety days, if not much sooner. Many a truculent minister has seen the light and had a sudden conversion experience, when faced with the prospects of losing his faithful ten-percent.

Although it is not as common, there are cases in which a minister is desirous of unlicensing his church, but he is opposed by his church board or congregation. If his influence is limited and his governing powers constrained, he could find himself in a difficult position. This is not an uncommon problem with congregational polity. If taken to an extreme, the government structures of some bottom-up churches can become abusive. Authoritarian congregation members or church boards can make a pastor's life miserable. The democratic voting process has sometimes been perverted into a mob-rule system called a "democracy." The parallels between this and what has happened in our federal system are striking. America is not a democracy, it is a constitutional republic with a governing body of elected representatives. The democratic process begins with the people voting for their representatives, and there it ends. This does not in any way make our government a "democracy." A constitutional republic is rule by Law, and no law can be ratified which exceeds, circumvents or abrogates the founding document—the Constitution. A democracy is rule by the will and whim of the majority of the people, a perilous notion, indeed. As John Adams put it, "The principles of democracy are as easily destroyed as human nature is corrupted." Like our national condition today, some churches have gone seriously astray in believing that having a democratic voting process somehow makes the church a democracy. This is wholly unbiblical and contrary to Reformed theology.

Sometimes it is not only the minister or church council who resist addressing the licensed church issue. Sometimes an entire congregation is stiff-necked, as well. In fact, in at least some cases, it may have been the congregation that moved to license the church. In such circumstances, the only recourse may be to seek a new church home. However, leaving a local church is never an excuse to forsake Christian fellowship, and one should immediately and actively seek out another local church body to join. It is likewise wholly unacceptable to refuse to attend church just because one may be having difficulty locating an unlicensed church.

> **Not forsaking the assembling of ourselves together, as the manner of some is.**
>
> Hebrews 10:25

Tragically, some of the people who have thoroughly analyzed the church licensure issue, and who are the most disturbed by it, are often the very ones who have abandoned the organized church altogether. In all too many cases, rather than working to reform the church, they have deserted it and are no longer a part of any organized Christian fellowship, not even a home church. The message of this ministry is one of reform, not escapism. This author regularly receives requests for contact information of free churches in various localities

around the country. This ministry has never held itself out as maintaining a database of information to network wayfaring Christians with unlicensed churches. To do so would be contrary to the very purpose of our calling. We want to encourage people to stay in their church and work to reform it, not to abandon their licensed church as soon as they become aware that there is an unlicensed church across town. If everyone who became troubled by this issue were to simply pack up and leave, who would remain to reform the church? If your standards cause you to isolate yourself, how will others ever gain the benefit of understanding the basis of those standards?

Leaving a church home should always be the last resort, and reuniting in a new church fellowship should be of the highest priority. Seeking a church that is already unlicensed need not, and should not, be the highest priority. This author has witnessed certain people forsake many weeks and months of assembling because of a stubborn refusal to darken the door of any licensed church. Many of the Founding Fathers faithfully attended the Anglican Church, in spite of their personal disdain for any State-sanction of religion. They would not have done so had their attendance violated the Law-Word or their own consciences. One need not become a member of a licensed church, if that would genuinely violate one's conscience, as seems to be the case for some. However, this does not preclude being a faithful attendee of a licensed church, and it is certainly no excuse to forsake assembling, which is a clear violation of Scripture.

What this ministry facilitates is to not only free churches from the government's yoke of bondage, but to dramatically improve a church's overall structure and position. We do this by:

- **Eliminating government jurisdiction**
- **Reducing legal exposure**
- **Reducing threat of litigation**
- **Preventing civil and tort suits**
- **Rendering church judgement proof**
- **Establishing asset management**
- **Establishing asset protection**
- **Establishing biblical stewardship of church assets**
- **Structuring denominationally-compatible, biblically-sound church government**

Some have argued that it is simply too risky to unlicense a church. Their perspective may have become confused by thinking that an "unregistered church is synonymous with a "free-church" (or what we have often termed an "unlicensed church"). Although there are significant similarities, there are also significant differences. Unregistered church pastors, just like most other pastors, are generally far from competent at law and, as such, are prone to taking less than prudent legal actions. In a few cases, some unregistered pastors have also openly supported various "patriot" and tax protestor causes. This is unfortunate because it has sometimes resulted in a blurring of the lines between the Sovereignty of Christ and the libertine philosophy of the so-called "personal sovereignty of man." While this ministry has been supportive of the "unregistered church" movement, it will not support or encourage tax protest, or any other so-called "patriot" myths, such as "personal sovereignty,"

There is an element of truth to concerns voiced by those critical of the "unregistered church" movement. As such, it is understandable how some might want to dissuade others from "unregistering." What is not understandable is that they have been so eager to entirely ignore the facts which compelled those unregistered pastors to "unregister" their churches. While the methods of unregistered pastors may sometimes be amateurish, this author can also attest to the deep sincerity possessed in the heart of every unregistered pastor that Christ, not Caesar, is the Sovereign Head of their church. Therefore, don't *throw the baby out with the bath water.* Churches can not only safely unlicense, they can operate as a free-church with a far superior level of security than they have ever experienced using the corporate 501c3 franchise. These same options are generally available to parachurch ministries, as well. Furthermore, this has nothing to do with tax protesting, nor is it anything that will draw fire from the IRS. It is quite safe. The real dangers are to those churches who remain government licensed.

We are happy to assist most churches in their unlicensing process, regardless of whether or not they desire to use us for any of these other services. Given the variables, it would be imprudent to attempt providing any more specific suggestions than what has already been stated here. As Mon-

tesquieu put it, "One should not always exhaust a subject, and leave the reader nothing to do. The aim is not to make people read but to make them think." If this is something you desire to pursue in your church or ministry, you should acquire the Unlicensed Church Conference video tapes (see page 143). Feel free to contact the author for more details, specific to your individual church or ministry situation, after you review that information.

If Christ were the Head of the church in America, what would it look like? Could we continue making decisions without even consulting with Him about it? Prayer must be restored as an indispensable prerequisite to every church decision, particularly major decisions. Of the hundreds of pastors and ministers this author has spoken with, he has yet to meet any who could say, "But we went before the LORD and sought His counsel regarding incorporation and the 501c3. Me believe He directed us to incorporate and become a 501c3."

OPERATING AS A FREE-CHURCH

An unlicensed church is inherently simpler to manage than a licensed one (just think of all the government forms that won't have to be filled out). However, the process of getting there involves change, and for those people who are resistant to change, they may find themselves in a similar predicament as the stiff-necked Israelites. Operating and governing an unlicensed church, or what we refer to as a "free-church" may become, in some respects, less convenient than operating a licensed church. The government has designed it that way to discourage their slaves from leaving Egypt. The loss of State benefits versus liberation is something that every church considering this issue needs to carefully weigh. Count the cost. The early church had to count the cost of not incorporating. They had the inconvenience of having to meet "house to house" because they couldn't rent a public meeting hall. You too may face certain inconveniences (although they will be nothing on the order of magnitude suffered by the early church).

Totalitarian systems have for many centuries sought to diminish the status of their subjects by giving them artificial identities. One of the most common means of doing so is to issue numbers — "from status to contract." In America, individuals are numbered with a Social Security number. Unnatural persons, such as corporations, receive an Employer Identification Number. These numbers not only identify you or your organization to government bureaucracies, they are now widely used for identification purposes by many other businesses, as well. Congress made it abundantly clear (as it does to this very day) that the SSN was never intended as a universal identification system. In fact, it is unlawful for any branch of government, including non-federal government agencies, to mandate the use of SSNs for identification purposes. Because no law can be passed compelling anyone to be numbered (SSNs are wholly voluntary), even an employer cannot compel anyone to apply for an SSN, as a prerequisite for employment. Recent case law supports this. Furthermore, if you have an SSN, the law significantly limits who can demand it from you. Many will ask for your SSN without realizing the law doesn't require you to furnish it, nor can they usually deny you a "benefit" based upon your refusal.

This author is strongly opposed to the use of such systems of numeration, both for theological reasons (although not specifically eschatological), and legal. One of the "benefits" of being a State-Church is having a government number. A church may elect to have a number, although it would be problematic asserting that an enumerated church could be a free-church. As such, this author strongly discourages the enumeration of churches. Granted, this creates certain operating inconveniences, such as establishing bank accounts. Opening a bank account without a tax reporting number is certainly not the convenient process it could be, if one were willing to have a number. Again, the government has specifically designed it that way to discourage their slaves from exiting the system. However, it can be done. All it takes is a little know-how and willingness to be inconvenienced. Opening a bank account without a number is largely an issue of bank policy, rather than law — there is no law which requires a church to furnish one, that is, unless they are incorporated.

All of the various issues involved in operating a free-church entail some education and training. One must be taught some basics in common law, what their rights are as Americans and members of a free-church, what to do when confronted with nosey government bureaucrats, and how to con-

vince a bank to open an account without a tax identification number. One has to start thinking as a freeman, rather than a slave. Our seminars are especially designed to provide you with the training necessary to facilitate this.

CONTACTING THIS MINISTRY

Heal Our Land Ministries

208 E. COLLEGE STREET, SUITE 262
BRANSON, MISSOURI 65616
417-337-7533 (VOICE MAIL)
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We have renounced the hidden things of dishonesty, not walking in craftiness, nor handling the word of God deceitfully; but by manifestation of the truth commending ourselves to every man's conscience in the sight of God.

2 Corinthians *4:2*

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** A professionally-produced video from the 1999 National Unlicensed Church Conference in Milwaukee, Wisconsin featuring Peter Kershaw and other guest speakers.*

PETITION TO CHURCH FOR REDRESS OF GRIEVANCES

WHEREAS, Jesus Christ is the only Sovereign Lord and Head of the church; and

WHEREAS, Church is defined as: "The religious society founded and established by Jesus Christ, to receive, preserve, and propagate His doctrines and ordinances." (Black's Law Dictionary, 6th Ed.); and

WHEREAS, A corporation is a "creature of the State" and the State is the "sovereign" of all corporations; and

WHEREAS, Churches are "automatically tax-exempt" and tax deductible without making application to the IRS for 501(c)(3) recognition (IRC $508 and IRS Pub. 557), and

WHEREAS, The courts define incorporation and the 501c3 as government "privileges" and "benefits" akin to licenses, a license being defined as, "Permission to do a particular thing, to exercise a certain privilege or to carry on a particular business or to pursue a certain occupation;" and

WHEREAS, A church needs no permission of any civil government to be what it already is—a church; and

WHEREAS, NO laws exist that require, compel, or obligate a church to incorporate, or to seek a "tax-exempt charitable religious organization" status through the 501c3; and

WHEREAS, State incorporation of a church is in violation of both Scriptural doctrine and the First Amendment's prohibition of State establishment of religion; and

WHEREAS, I, as a follower of the teachings of the LORD Jesus Christ, and a member or attendee of this local church, "cannot serve two masters", but against my will and over my objection, my church (and perhaps denomination) has been subordinated to the "sovereign" jurisdiction and control of the State, thereby "rendering unto Caesar" that which is exclusively Christ's to rule and to reign;

NOW THEREFORE, Be it resolved, I pray, as a faithful and obedient servant of Christ, the following:

1. The church of Jesus Christ is protected by the First Amendment and does not require the approval, permit or license from any federal, state, or local government entity, and this church shall not seek the permission of the heathen to perform our biblically ordained responsibilities.
2. The ministers of this church shall not at any time in the future, "enter into covenant with the heathen," insofar as it may waive unalienable God-given rights, or as it may serve to undermine the Holy Name or honor of our Sovereign LORD.
3. The ministers of the church shall expediently seek a remedy to the position in which this church presently finds itself, including dissolution and recision of any and all government contracts and licenses that violate Scripture, particularly incorporation and 501c3.

SUPPORTING LAW:

Christ is the head of the church: and he is the saviour of the body.

Ephesians 5:23

The right to act as a corporation is a *special privilege* conferred by the *sovereign power*, and until there is a grant of such right, whether by special charter or under general law, there can be no corporation.

18 American Jurisprudence 2d, Corporations, § *67*

Where there is no law, there is no transgression.

Romans 4:15

We ought to obey God rather than men.

Acts 5:29

Signature: _____ Name: _____

Address: _____

Phone: _____

(Copy this petition page, fill in the above spaces, and hand-deliver or mail to your minister.)

208 E. College Street, Suite 262,
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