
Two articles are included on this PDF:

Article 1: 1,000 Pastors who pledge to defy IRS and preach politics from pulpit ahead of election misunderstand the law and the hierarchy of law, by Jerald Finney, October 3 , 2012 (online at: <https://jeraldfinney.wordpress.com/2012/10/03/1000-pastors-who-pledge-to-defy-irs-and-preach-politics-from-pulpit-ahead-of-election-misunderstand-the-law-and-the-hierarchy-of-law/>).

Article 2: Open letter to the Houston, Texas City Attorney concerning the subpoenas duces tecum of certain pastors by Jerald Finney, October 16, 2014 (online at: <https://jeraldfinney.wordpress.com/2014/11/15/open-letter-to-the-houston-texas-city-attorney-concerning-the-subpoenas-duces-tecum-of-certain-pastors/>).

Article 1

1,000 Pastors who pledge to defy IRS and preach politics from pulpit ahead of election misunderstand the law and the hierarchy of law

Jerald Finney

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“For as many as have sinned without law shall also perish without law: and as many as have sinned in the law shall be judged by the law; ... In the day when God shall judge the secrets of men by Jesus Christ according to my gospel” (Romans 2.12, 16).

By intentionally preaching on politics before the upcoming election in defiance of the rule in [Internal Revenue Code §501\(c\)\(3\)](#) (“[501c3](#)”)(click the link to go directly to the law and read it for yourself), 1000 pastors plan to challenge the constitutionality of that provision. This article analyses their actions and intentions based upon a look at [501c3](#) in light of American civil law and Biblical principle and teaching.

American law says that hierarchal governance shall be in the following order: The constitution of the United States, those federal statutes that control states under the supremacy clause, the state constitution, state statute, and county and city ordinances. Thus, for example, when a person is charged with a crime for violating a city ordinance which forbids speech in the public forum (i.e., government owned property such as sidewalks and parks which have been traditional forums for free speech), one can move to quash the action based upon his United States and state constitutional rights to free speech. Of course, one’s constitutional right to free speech in a public forum does not apply to certain criminal activity such as obstructing the sidewalk by rendering the sidewalk impassable or

rendering passage unreasonably inconvenient or hazardous after disobeying a reasonable request or order to move by a peace officer, fireman, or person with authority to control the use of the premises.

American hierarchal law is adequate to deal with a legal issue like the one presented in the preceding paragraph. However, in spite of its sufficiency in dealing with most temporal matters, it is incorrect and also inadequate. American hierarchal law does not recognize the highest law, God's law as given in the Bible. God's law is above man's law whether man recognizes it or not. Civil governments, like individuals and churches, have a choice to make. God temporarily gives man free will because He wants man's love. That which is forced can never be love. Thus, God allows civil governments to refuse to know and/or recognize that He is God. Nations who choose not to recognize God and operate within their God-ordained jurisdictions will ultimately be cursed according to their choice. Those who operate according to His principles will be blessed. No nation, individual or church can complain because reality, when looked at in the light provided by the Bible, gives man all he needs to know to make the right choice. Light ignored or rejected halts positive progress and brings ultimate undesirable consequences.

God's Relationship to Church and State—Separation of Church and State as laid out in the Bible

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graph TD; God((God)) --- State((State)); God --- Church((Church (God's Children))); State --- People((The People));
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Click the image above to go to the article "Is Separation of Church and State Found in the Constitution?"

The author would note that God's law teaches that civil government under God establishes separation of church and state and freedom of religion (which can also be called freedom of conscience or soul liberty) while at the same time recognizing His Supremacy, because, as stated in the last paragraph, God wants every man to have a choice (See "[Is Separation of Church and State Found in the Constitution?](#)"). Thus a nation under God will separate church and state and will guarantee religious freedom while at the same time recognizing God and keeping its own authority within the jurisdictional boundaries which God has established in His Word. Just because America does not recognize the highest law does not mean that God's law is not in effect: Although the First Amendment to the United States Constitution still forbids religious establishment (union of church

and state) and protects freedom of religion, due to her successful attempts to remove God from practically all civil government matters, America is beginning to suffer the inevitable consequences and is now a moral cesspool in which wickedness is the rule of the day.

Sadly, most of those who claim to know God and His law have accepted the American hierarchy of law as opposed to the Biblical hierarchy of law. Even the vast majority of pastors, men who should know better, claim that the Bible teaches that believers should obey every ordinance of man; and they cite Romans 13:1 or 1 Peter 2:13, out of context to support their position. (All these matters are dealt with on the [“Separation of Church and State Law”](#) website and also in books written by this author. Go to [Render Unto God the Things that Are His: A Systematic Study of Romans 13 and Related Verses](#) for an online version of the book which explains the true meaning of Romans 13:1, 1 Peter 2:13, and other related verses. Go to the [Sermons page of “Separation of Church and State Law Website”](#) to hear sermons on Romans 13, 1 Peter 2:13 and other relevant matters. See also, **Endnote**. Note. All Jerald Finney’s teachings can be accessed on his websites at no cost whatsoever.). They even go so far as to say that churches should incorporate and apply for [501c3](#) status, even though there is no ordinance of man in America requiring churches to do so. In fact, the laws of incorporation and [501c3](#) violate the First Amendment to the United States Constitution. (See *infra*).

A few years ago, the Alliance Defense Fund (“ADF”) had a pulpit initiative in which 100 pastors preached on politics in defiance of one of the several the rules they agreed to when they asked for and were granted [501c3](#) status. The ADF informed the Internal Revenue Service and widely advertised the date of their upcoming activity. After the date of their activity, the Internal Revenue Service simply ignored it. No action against the pastors and churches involved was taken.

Now, more than 1,000 pastors of churches who asked for and were granted [501c3](#) status are again planning to challenge the IRS next month by deliberately preaching politics ahead of the presidential election despite the law which forbids [501c3](#) churches and pastors from preaching on politics. (Go directly to [“Pastors pledge to defy IRS, preach politics from pulpit ahead of election”](#) by clicking link. The article is also reproduced in **En2** below.). Their position is that prohibiting preachers from preaching on politics is unconstitutional; that the law violates the First Amendment to the United States Constitution. The First Amendment says:

“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.”

A cursory examination of the law and the position of the 1,000 pastors quickly reveals the folly of their action. Is not the entirety of [Internal Revenue Code §501\(c\)\(3\)](#) unconstitutional as to its application to churches? Is not it a law respecting an establishment of religion and a law which prohibits the free exercise thereof? If so, and if the 1,000 pastors truly honor the Constitution, then why did they seek [501c3](#) status in the first place? Why did they and untold thousands of other pastors not cancel their [501c3](#) status in its entirety and legally attack the entire law as being unconstitutional as applied to churches? Of course they and this author know the reason. They incorrectly perceived that such status would be of benefit to them and the churches they pastor as they proceed with their attempts to build their mini-kingdoms on earth as well as to establish the Kingdom of Heaven on earth; attempts guided by humanistic and/or heretical, not Biblical concepts.

A non-[501c3](#) church which is careful to operate as a spiritual entity only, not a legal entity, is protected by God and by the First Amendment. It is a First Amendment Church; it is, as to its organization, a New Testament church. The federal government and the Internal Revenue Service understand this. The author has thoroughly explained all these matters in some detail in his books and websites. He quotes directly from the Internal Revenue Code, Internal Revenue Service Regulations, and from various other legal sources. **See En1.** The First Amendment is a statement of the Biblical principles of separation of church and state free will and protects any church who does not become a legal entity such as a corporation, unincorporated association, or charitable trust and who does not obtain [501c3](#) status.

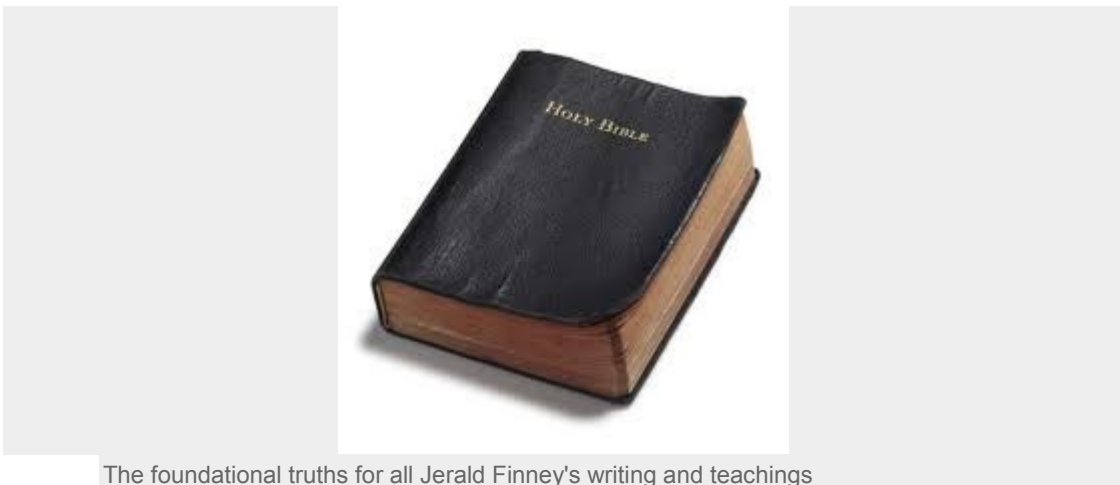
First Amendment churches have many benefits which a [501c3](#) church does not have. First Amendment churches are free to preach whatever God leads them to preach without persecution. They please God in their manner of organization since they submit themselves to no head other than their Bridegroom and Husband, the Lord Jesus Christ. The members of First Amendment churches have greater protection against criminal and civil actions and liability than do members of corporate [501c3](#) churches. First Amendment churches, unlike [501c3](#) churches, can have the power of God if they also honor other Biblical precepts. Again, all these matters are explained in detail in Jerald Finney's books and websites. Many churches in America are now operating without legal entity status and without [501c3](#) status.

These 1,000 pastors, according to the Bible, are proceeding without Biblical knowledge. They want their cake and to eat it too. They want the part of the unconstitutional law that they like, and they want to discard the part of the unconstitutional law they do not like, based upon a constitutional argument that only the part of the law which they do not like is unconstitutional. God is not going to honor their efforts, no matter the outcome of their actions. These pastors simply do not seem to possess the

wisdom necessary to understand that God wishes His churches to be under Him only, that He is sufficient without the help of their other “lover,” and that he in fact is jealous of His churches. They do not realize that First Amendment churches in America can do much more for the Lord than can [501c3](#) churches since non-[501c3](#) churches can have something that they can never have - the power of God. They miss the main point of it all: legal entity status for a church violates the Biblical principles of separation of church and state and the right to free exercise of religion. They should readily understand all this since they are seeking a resolution to the problem from their [501c3](#) authority, the federal government and her court system, to decide the issue; and they will be required, as [501c3](#) churches which have submitted themselves to the federal government, to honor the decision of their sovereign. They want the Internal Revenue Service to challenge their political preaching so they can challenge the IRS by going to federal court, the designated agent of their sovereign. It is obvious to the Bible believer that God is very displeased with what they are doing. They do not understand that they gave up their First Amendment rights (their God-given freedoms) and placed themselves under the Fourteenth Amendment as to many matters when they intentionally became legal entities and/or asked for and received [501c3](#) status. They do not and maybe cannot understand American law, God's law, and the true hierarchy of law. They do not understand the truth of what the Bible teaches about church, government, and separation of church and state. They are not and will not be free until they believe, understand, and act according to God's word. "John 8:31-32 Then said Jesus to those Jews which believed on him, If ye continue in my word, *then* are ye my disciples indeed; And ye shall know the truth, and the truth shall make you free" (John 8.31-32).

Endnotes

En 1 **The following links are to the PDF versions of books, booklets, and pamphlets by Jerald Finney:**



God Betrayed/Separation of Church and State: The Biblical Principles and the American Application

Separation of Church and State: God's Churches – Spiritual or Legal Entities?

Render Unto God the Things that Are His: A Systematic Study of Romans 13 and Related Verses

The Most Important Thing: Loving God and/or Winning Souls

An Abridged History of the First Amendment

Quick Reference Guide for Churches Seeking To Organize According To New Testament Guidelines

Tract: "Street Preaching In America: Is It Legal?"

The above pages contain links to a wealth of study on the issue of separation of church and state. May the Lord richly bless you as you grow in knowledge, wisdom, and understanding concerning the relationship of Christ and His church and the methods devised by humanistic thinking which have severed that relationship.

All books, except *An Abridged History of the First Amendment*, by Jerald Finney are available free in both PDF and online form. One may go to [Order information for books by Jerald Finney](#) should he desire to order any of the books which are in print.

God Betrayed/Separation of Church and State: The Biblical Principles and the American Application ([Link to preview of God Betrayed](#))(Free: [PDF](#); [online form](#)) may be ordered from Amazon by clicking the following link: *God Betrayed* [on Amazon.com](#) or from Barnes and Noble by clicking the following link: *God Betrayed* [on Barnes and Noble](#). All books by Jerald Finney as well as many of the books he has referenced and read may also be ordered by left clicking [Order Information for Books by Jerald Finney](#) or directly from Amazon by going to the following links:

1. *Render Unto God the Things that Are His: A Systematic Study of Romans 13 and Related Verses* (Kindle only)([PDF](#); [online form](#));
2. *The Most Important Thing: Loving God and/or Winning Souls* (Kindle only from Amazon.com; see [Order information for books by Jerald Finney](#) to order directly from Kerygma Publishing Co.)([PDF](#); [online form](#));
3. *Separation of Church and State/God's Churches: Spiritual or Legal Entities?* ([Link to preview of Separation of Church and State/God's Churches: Spiritual or Legal Entities?](#)) which can also be ordered by clicking the following Barnes and Noble link: *Separation of Church and State* [on Barnes and Noble](#) ([PDF](#); [online form](#))
4. *An Abridged History of the First Amendment* is available in [online](#) and [PDF](#) form only.
5. Tract on the legality of street preaching is available in [PDF](#) only.

6. "Quick Reference Guide for Churches Seeking to Organize According to the Principles of the New Testament" is available in **PDF** only.
7. [Miscellaneous articles by Jerald Finney](#).
8. [Links to some of Jerald Finney's writings on legal issues](#).

[Click here to see for updated list of Finney's books](#). This **Endnote** is complete up to August 1, 2014.

En2 [Copy of the article without pictures is below]

[Pastors pledge to defy IRS, preach politics from pulpit ahead of election](#)

By [Cristina Corbin](#)

Published September 23, 2012

FoxNews.com

More than 1,000 pastors are planning to challenge the IRS next month by deliberately preaching politics ahead of the presidential election despite a federal ban on endorsements from the pulpit.

The defiant move, they hope, will prompt the IRS to enforce a 1954 tax code amendment that prohibits tax-exempt organizations, such as churches, from making political endorsements. Alliance Defending Freedom, which is holding the October summit, said it wants the IRS to press the matter so it can be decided in court. The group believes the law violates the First Amendment by “muzzling” preachers.

“The purpose is to make sure that the pastor -- and not the IRS -- decides what is said from the pulpit.”

- Erik Stanley, Alliance Defending Freedom

“The purpose is to make sure that the pastor -- and not the IRS -- decides what is said from the pulpit,” Erik Stanley, senior legal counsel for the group, told FoxNews.com. “It is a head-on constitutional challenge.”

Stanley said pastors attending the Oct. 7 “Pulpit Freedom Sunday” will “preach sermons that will talk about the candidates running for office” and then “make a specific recommendation.” The sermons will be recorded and sent to the IRS.

“We’re hoping the IRS will respond by doing what they have threatened,” he said. “We have to wait for it to be applied to a particular church or pastor so that we can challenge it in court. We don’t think it’s going to take long for a judge to strike this down as unconstitutional.”

An amendment was made to the IRS tax code in 1954, stating that tax-exempt organizations are “absolutely prohibited from directly or indirectly participating in, or intervening in, any political campaign on behalf of (or in opposition to) any candidate for elective public office.”

“Violation of this prohibition may result in denial or revocation of tax-exempt status and the imposition of certain excise tax,” the IRS says in its online guide for churches and religious organizations seeking tax exemption.

Stanley and others, like San Diego pastor Jim Garlow, say the IRS regularly threatens churches that they will lose their tax-exempt status if they preach politics. But Stanley and Garlow claim the government never acts on the threat because it wants to avoid a court battle.

“It is blatantly unconstitutional,” said Stanley. “They just prefer to put out these vague statements and regulations and enforce it through a system of intimidation ... Pastors are afraid to address anything political from the pulpit.”

“The IRS will send out notices from time to time and say you crossed the line,” added Garlow, a senior pastor of Skyline Wesleyan Church in San Diego. “But when it’s time to go to court, they close the case.”

A spokeswoman for the IRS did not comment on the matter and instead referred all inquiries to the government’s online [handbook](#).

Garlow and other pastors say their concerns over the code extend well beyond the law.

“I’m very concerned about the spiritual side of this,” Garlow told FoxNews.com. “There’s a phenomenon occurring in America and that’s a loss of religious liberty.”

“If I would have said 50 years that ‘Tearing up a baby in the womb is a bad thing,’ people would have said ‘Of course it is,’” Garlow said. “But If I said that today, people would say ‘Pastor, you’re being too political.’”

Read more: <http://www.foxnews.com/us/2012/09/23/pastors-pledge-to-defy-irs-preach-politics-from-pulpit-ahead-election/#ixzz27citUigN>

Article 2

Open letter to the Houston, Texas City Attorney concerning the subpoenas duces tecum of certain pastors

Jerald Finney
October 16, 2014

Mainstream “Christians” are up in arms about some subpoenas duces tecum to certain pastors issued by the city of Houston. The story as it has unfolded to this point, 1:27 p.m. October 16, 2014, is reported in the following articles:

Links to articles:

Mayor, city attorney distance themselves from sermon subpoenas:

<http://www.chron.com/news/politics/houston/article/Parker-calls-ERO-sermon-supboeana-overly-broad-5824816.php>

Houston mayor, city attorney: On second thought, maybe those subpoenas were a wee bit broad: <http://hotair.com/archives/2014/10/16/houston-mayor-city-attorney-on-second-thought-maybe-those-subpoenas-were-a-wee-bit-broad/>

Houston Mayor backs off subpoenas to pastors: <http://www.breitbart.com/Breitbart-Texas/2014/10/15/BREAKING-Houston-Mayor-Backs-Off-From-Subpoenas-to-Pastors>

City of Houston demands pastors turn over sermons:

<http://www.foxnews.com/opinion/2014/10/14/city-houston-demands-pastors-turn-over-sermons/>

Note. The articles above are copied and pasted below, but removed from the online article.

This believer is dismayed with the unlearned positions of the Christian representatives as reported in the news. Of course, news media is not always reliable. This author wishes to set the record straight as to some of the incorrect “Christian” positions involved in this controversy. The following is an open letter which was just e-mailed to David Feldman, the Houston, Texas city attorney.

JERALD C. FINNEY

Attorney at Law

P.O. Box 1346

Austin, Texas 78767

Phone: (512)385-0761

Fax: (512)385-0761

E-mail: gerald.finney@sbcglobal.net

5/22/2017

City of Houston Legal Department
P.O. Box 368
Houston, TX 77001-0368

ATTN: City Attorney David Feldman

RE: False assertions by Christian leader in the matter concerning subpoena (and subpoena duces tecum) controversy.

Dear Mr. Feldman:

As an attorney who has practiced church and state law since 2005, I am very concerned about the false alleged representations of Tony Perkins (as reported in the news). I am a Christian and I find it very vexing to look at the incorrect assertions of other “Christians” in controversies between church and state. It is time that the truth be brought out when the relationship between church and state in the United States comes to the forefront.

I understand that one cannot depend upon news sources for the truth. I wish to address what Tony Perkins **is reported to have said** (the source is <http://www.foxnews.com/opinion/2014/10/14/city-houston-demands-pastors-turn-over-sermons/>). The linked article states that Perkins said:

“Tony Perkins, the head of the Family Research Council, said pastors around the nation should rally around the Houston ministers.

“The state is breaching the wall of separation between church and state,” Perkins told me. ‘Pastors need to step forward and challenge this across the country. I’d like to see literally thousands of pastors after they read this story begin to challenge government authorities – to dare them to come into their churches and demand their sermons.’

“Perkins called the actions by Houston’s mayor ‘obscene’ and said they ‘should not be tolerated.’

“This is a shot across the bow of the church,’ he said.

“This is the moment I wrote about in my book, ‘[God Less America](#).’ I predicted that the government would one day try to silence American pastors. I warned that under the guise of ‘tolerance and diversity’ elected officials would attempt to deconstruct religious liberty.

“Sadly, that day arrived sooner than even I expected.”

I take issue with Perkins on several counts and advise pastors that they should not rally around the Houston “ministers,” unless those Houston ministers and their representatives as well as the pastors who would rally around them repent of their lack of knowledge, embrace knowledge, and then proceed accordingly.

My first contention is that the state is not necessarily “breaching the wall of separation of church and state.” Whether the subpoenas were overbroad is a totally legal matter. However, if a church involved is a legal entity such as an incorporated Internal Revenue Code Section 501(c)(3) religious organization, that church has already combined with the state thereby rejecting the Biblical and First Amendment principle of “separation of church and state.” I explain these matters in much detail in *God’s Churches/Spiritual or Legal Entities* (a fairly short work which explains church incorporation and Internal Revenue Code Section 501(c)(3) status), and also in the much more comprehensive book *God Betrayed/Separation of Church and*

State: The Biblical Principles and the American Application. I also maintain a website on which all my articles, audio teachings, and books are available free. I will just briefly explain some of the intricacies of these matters in these letters. For more details, refer to the resource list at the end of this letter.

Perkins complains that the state is breaching the wall between church and state. How can he make such a complaint when incorporated 501c3 churches have already given up much of their protections under the First Amendment to the United States Constitution? They have gone to the state for legal status and certain perceived protections. They have decided to become legal entities and agreed to the terms of that new status.

By contracting with the state through incorporation, churches supposedly gain certain “protections” while giving up certain constitutional rights. While a corporate church must “obey the laws of its creation,” it also has constitutionally protected rights which are quite different and less effective than the rights she had while a spiritual entity protected by God and the First Amendment. A church which is not satisfied with God’s liberty, provisions, and protections (protection of which is guaranteed by the First Amendment) seeks incorporation. Incorporating a church alters the legal status of that church.

- (1) Incorporation places the church partially under the Fourteenth Amendment to the United States Constitution as a “artificial person.” Such an artificial person is a legal fiction or a creature of statute.
- (2) Civil law makes clear that the sovereign of the corporation is the state.
- (3) The civil law of incorporation excludes God entirely as regards certain matters controlled by the contracts created by incorporation. A court will not consider biblical principles in a matter involving a contract dispute out of an incorporated “church.” The court will only look at secular laws and cases. Of course, courts have declined involvement with “ecclesiastical” matters. The court will decide what is ecclesiastical and what is not.
- (4) Incorporation creates several contractual relationships. Contracts are between the state and the corporation, between the corporation and its members, between the members themselves, and between the members and the state.

Most incorporated churches also seek and obtain Internal Revenue Code Section 501(c)(3)(“501c3”) or Section 508) status. Such status further compromises the First Amendment and Biblical status of churches. Either status subjects churches to five rules:

- “1. must be organized and operated exclusively for religious, educational, scientific, or other charitable purposes,
- “2. net earnings must not inure to the benefit of any private individual or shareholder,
- “3. no substantial part of its activity may be attempting to influence legislation,
- “4. the organization may not intervene in political activity,
- “5. the organization’s purposes and activities may not be illegal or violate fundamental public policy.”

Obviously, 501c3 is federal law whereas incorporation is state law. However, one must review the state laws of incorporation to understand the relationship of 501c3 status with state law. At the very least, a church which violates (a) 501c3 rule(s) can be audited by the Internal Revenue Service with the option of appeal to federal court from agency determinations. Furthermore, it seems that by obtaining 501c3 status a church has admitted that those matters which are implicated by the 501c3 rules are not ecclesiastical and that infringements of those rules are subject to court action.

I get into these matters much more thoroughly in the resources mentioned above and linked to below.

The point is that these churches have voluntarily given up much of their First Amendment protections and are subject to court action as to certain matters. They are willing parties to the contracts and rules created by incorporation and 501c3 status. They have agreed that the state, through its courts, is the controlling party and that they will abide by the decisions of those courts. When an action is initiated in court, all constitutional and statutory rules and procedures apply. An action may be attacked using every legal

maneuver provided for. In the matter at hand, incorporated 501c3 churches may not maintain that they have all their First Amendment rights since they now fall under the Fourteenth Amendment as to non-ecclesiastical matters. The court, being the controlling party, as stated above, decides what is ecclesiastical and what is not. Again, 501c3 churches have, in return for what they perceive to be benefits from the federal government, conceded that certain matters are not ecclesiastical.

By willingly (or ignorantly) becoming legal entities, these churches have denounced the Biblical principle of separation of church and state and placed themselves partially under a head other than the Lord Jesus Christ. Ironically, sometimes such churches argue that separation of church and state is not in the constitution and at other times they argue that the state is breaching the wall between church and state. They also sometimes make the false argument that the wall between church and state is only meant to keep the state out of church affairs and not the church out of state affairs, even though most such churches have corporate 501c3 status and have agreed to the accompanying laws and rules.

Yours most sincerely,

Jerald C. Finney
Jcf