

Praying Through the Reversal of the Johnson Amendment An IFA Prayer Guide

Over a year ago, Intercessors for America brought forth a lawsuit against the IRS that challenged the legality of the Johnson Amendment. IFA and the other plaintiffs are awaiting a judge's final sign-off on the consent decree between the IRS and the plaintiffs, anticipated at a hearing on Tuesday, November 25th in Dallas, Texas. Join Intercessors for America in praying these critical prayer points that will result in the unmuzzling of the American church. As Amos 5:15 says, may there be "justice at the gates." Below is the public settlement agreed upon by the IRS, IFA and other plaintiffs that will be at the center of the upcoming hearing.

> UNITED STATES DISTRICT COURT EASTERN DISTRICT OF TEXAS TYLER DIVISION

Thank you, God for each of the four plaintiffs including Intercessors for America who boldly brought forth this lawsuit.

BROADCASTERS, et al.

NATIONAL RELIGIOUS (INCLUDES INTERCESSORS FOR AMERICA. SAND SPRINGS CHURCH AND FIRST **BAPTIST CHURCH)**

Plaintiffs

Civil Action No. 6:24-ev-00311

BILLY LONG, in his official capacity as COMMISSIONER OF THE INTERNAL REVENUE SERVICE, et al.

Defendants

Pray for IFA and other plaintiffs, against possible financial, cyber, physical, or other attacks the enemy may attempt against the ministry (Ps 27:1-3)

JOINT MOTION FOR ENTRY OF CONSENT JUDGMENT

Plaintiffs National Religious Broadcasters and Intercessors for America, and Plaintiff

Churches (Sand Springs Church and First Baptist Church Waskom), and Defendants Billy Long, 1

in his official capacity as Commissioner of the Internal Revenue Service, and the Internal Revenue

Service (IRS), (collectively "the Parties"), stipulate and jointly move this Court to approve and

enter the attached proposed consent judgment as a final resolution of all of the claims presented in

May this be final resolution for this case and bring restored freedom to Churches.

the Amended Complaint, ECF 20. In support of their motion, the Parties state as follows:

- 1. Plaintiffs filed suit against Defendants on August 28, 2024. See ECF 1.
- 2. The Parties agree the Court has jurisdiction over this action under 28 U.S.C.

§ 1331 and venue is proper under 28 U.S.C. § 1391(b).

- 3. Plaintiffs' Amended Complaint concerns the portion of Internal Revenue Code
- § 501(c)(3) referred to as the "Johnson Amendment," which requires certain organizations

1

Pray that Judge

the judgment.

(Prov 31:9)

Barker would sign

Pray for these violations to cease. (Lev 19:15)

including churches to refrain from participating or intervening in campaigns for public office as a condition for their non-profit, tax-exempt status. See generally ECF 20 (discussing 26 U.S.C. § 501(c)(3)). Specifically, Plaintiffs allege that the Johnson Amendment facially and as applied violates their First Amendment rights to the freedom of speech and free exercise of religion, their Fifth Amendment rights to due process of law and equal protection under the law, and the Religious Freedom Restoration Act. See ECF 20 at 46-56.

Pray that the churches and Christian organization s' 501(c)(3) status will be protected. (Phil 1:19)

Pray for justice and alignment back with the Constitution. (Prv 31:9)

- 4. Plaintiffs ask this Court to enter declaratory relief that the Johnson Amendment unconstitutionally prohibits § 501(c)(3) organizations from engaging in political speech and injunctive relief to prohibit enforcement of the Johnson Amendment insofar as it operates to prohibit political speech. ECF 20 at 56.
- The parties agree the Court has the power to provide the injunction with respect to the Plaintiffs requested by this Motion under the U.S. Constitution and the Judiciary Act of 1789.
- 6. The text of the Johnson Amendment may cause certain otherwise tax-exempt organizations to lose their § 501(c)(3) status if they "participate in, or intervene in . . . , any political campaign on behalf of (or in opposition to) any candidate for public office." 26 U.S.C. § 501(c)(3).

Thank God for our founding documents that secure our rights to freedom.

Pray for the acknowledgment that the Church may speak to politics through the lens of faith.

7. When a house of worship in good faith speaks to its congregation, through its customary channels of communication on matters of faith in connection with religious services, concerning electoral politics viewed through the lens of religious faith, it neither "participate[s]" nor "intervene[s]" in a "political campaign," within the ordinary meaning of those words. To "participate" in a political campaign is "to take part" in the political campaign, and to "intervene" in a political campaign is "to interfere with the outcome or course" of the political campaign. See Participate, Merriam-Webster's Dictionary (2025); Intervene, Merriam-Webster's Dictionary (2025). Bona fide communications internal to a house of worship, between the house of worship and its congregation, in connection with religious services, do neither of those things, any more than does a family discussion concerning candidates. Thus, communications from a house of worship to its congregation in connection with religious services through its usual channels of communication on matters of faith do not run afoul of the Johnson Amendment as properly interpreted.

and its congregation, in connection with religious services, do neither of those things, any more than does a family discussion concerning candidates. Thus, communications from a house of worship to its congregation in connection with religious services through its usual channels of communication on matters of faith do not run afoul of the Johnson Amendment as properly interpreted.

Pray that the crooked places will be made straight. (Is 42:16)

8. This interpretation of the Johnson Amendment is in keeping with the IRS's treatment of the Johnson Amendment in practice. As recounted in Plaintiffs' Amended Complaint, the IRS generally has not enforced the Johnson Amendment against houses of worship for speech concerning electoral politics in the context of worship services. ECF 20 at 30-42; see Executive Order 13798 (May 9, 2017) ("[T]he Secretary of Treasury shall ensure, to the extent permitted by law, that the Department of the Treasury does not take any adverse action against any ... house of worship ... on the basis that such ... organization speaks or has spoken about moral or political issues from a religious perspective, where speech of similar character has, consistent with law, not ordinarily been treated as participation of intervention in a political campaign on behalf of (or in opposition to) a candidate for public office by the Department of Treasury.").

9. The doctrine of constitutional avoidance counsels in favor of interpreting the Johnson Amendment so that it does not reach communications from a house of worship to its congregation in connection with religious services through its usual channels of communication on matters of faith. See, e.g., Edward J. DeBartolo Corp. v. Fla. Gulf Coast Bldg. & Constr. Trades Council, 485 U.S. 568, 575 (1988) ("[W]here an otherwise acceptable construction of a statute would raise serious constitutional problems, the Court will construe the statute to avoid such problems unless such construction is plainly contrary to the intent of Congress."). For many houses of worship, the exercise of their religious beliefs includes teaching or instructing their

Pray that
churches and
spiritual leaders
will boldly
proclaim the will
of God through
promoting godly
candidates,
righteous values,
and instruct the
congregation
with fear of
penalty. (Acts
4:29)

Ask God to expose any evil and wicked acts to censor. (Job 12:22)

congregations regarding all aspects of life, including guidance concerning the impact of faith on the choices inherent in electoral politics. Interpreting the Johnson Amendment to reach such communications would create serious tension with the First Amendment's Establishment Clause: That broad interpretation would treat religions that do not speak directly to matters of electoral politics more favorably than religions that do so—favoring some religions over others based on their speech to their own congregations in connection with religious services through customary channels of worship and religious communication. See Catholic Charities Bureau, Inc. v. Wisconsin Labor & Indus. Rev. Comm'n, 145 S. Ct. 1583, 1591 (2025) ("The clearest command of the Establishment Clause" is that the government may not 'officially prefe[r]' one religious denomination over another." (quoting Larson v. Valente, 456 U.S. 228, 246 (1982))).

- 10. For these reasons, the Johnson Amendment does not reach speech by a house of worship to its congregation, in connection with religious services through its customary channels of communication on matters of faith, concerning electoral politics viewed through the lens of religious faith.
- 11. Accordingly, the Parties request this Court enter the attached proposed order enjoining Defendants as well as their successors, agents, and employees, from enforcing the Johnson Amendment against Plaintiff Churches based on speech by a house of worship to its congregation in connection with religious services through its customary channels of communication on matters of faith, concerning electoral politics viewed through the lens of religious faith.

Pray for Churches to use this freedom (1 Peter 2:16)

12. To the extent Plaintiffs' claims are not resolved by the proposed Consent Judgment, the Parties hereby agree and stipulate to the dismissal of all such claims with prejudice via entry of the Proposed Consent Judgment. See Fed. R. Civ. P. 41. Plaintiffs likewise release any and all claims that could have been asserted in this action or concerning the subject matter of this action, conditioned on this Court's entry of the proposed Consent Judgment.

Pray for the

Pray for the Plaintiffs, the National Religious Broadcasters, Intercessors for America, Sandspring Church, and First Baptist Church Waskom, to be favored before God and men. (Ps 90:17)

Pray that
churches and
spiritual leaders
will boldly
proclaim the will
of God through
promoting godly
candidates,
righteous values,
and instruct the
congregation
with fear of
penalty. (Acts
4:29)

- All parties waive their right to appeal from the proposed Consent Judgment, if entered by the Court.
 - The Parties also agree that each party will bear its own costs and fees.
- 15. The proposed consent judgment is "not unconstitutional, unlawful, . . . contrary to public policy, or unreasonable." *United States v. City of Miami*, 614 F.2d 1322, 1333 (5th Cir. 1980) (recognizing that proposed consent decrees are subject to a presumption of validity). Indeed, the proposed consent judgment is based on the best reading of the Johnson Amendment, respectful of constitutional principles, and for those reasons both eminently reasonable and in furtherance of the public interest. *See, e.g.*, Exec. Order 13798, 82 Fed. Reg. 21675 (May 4, 2017) ("The Founders envisioned a Nation in which religious voices and views were integral to a vibrant public square, and in which religious people and institutions were free to practice their faith without fear of discrimination or retaliation by the Federal Government.").

Pray for freedom for Churches and pastors. (Gal 5:1)

For the foregoing reasons, the Parties respectfully move this Court to enter the proposed

Consent Judgment in its entirety as an Order of the Court.

Respectfully submitted,

/s/ Michael P. Farris

Michael Farris

DC Bar No. 385969

National Religious Broadcasters
20 F Street
Seventh Floor
Washington, DC 20001

Pray blessing on IFA's legal counsel. (Ps 106:3)

David A. Kallman MI Bar No. P34200 Stephen P. Kallman MI Bar No. P75622 Kallman Legal Group, PLLC Attorney at Law 5600 W. Mount Hope Hwy. Lansing, MI 48917 Rita M. Peters VA State Bar No. 46821 7586 Stoney Lick Road Mount Crawford, VA 22841

Andrew W. Stinson State Bar No. 24028013 Ramey & Flock, PC 100 E. Ferguson Street, Suite 50 Tyler, TX 75702 /s/ Jonathan L. Blacker
JONATHAN L. BLACKER
Texas Bar No. 00796215
Senior Litigation Counsel
Tax Division
U.S. Department of Justice
1700 Pacific Avenue, Suite 3700
Dallas, Texas 75201

CERTIFICATE OF CONFERENCE

Pray for Jonathan Blacker who helped craft this agreement. (Ja 1:25)

I, Jonathan L. Blacker, certify that on July 7, 2025, counsel for Plaintiffs and Defendants

conferred, leading to this joint motion to which both parties consent.

/s/ Jonathan L. Blacker JONATHAN L. BLACKER

CERTIFICATE OF SERVICE

I certify that on July 7, 2025, I electronically filed this document via the Court's ECF

system, which will send notice of such filing to all counsel of record entitled to ECF notice.

/s/ Jonathan L. Blacker JONATHAN L. BLACKER

UNITED STATES DISTRICT COURT EASTERN DISTRICT OF TEXAS TYLER DIVISION

NATIONAL RELIGIOUS BROADCASTERS, et al.

(INCLUDES INTERCESSORS FOR AMERICA, SAND SPRINGS CHURCH AND FIRST BAPTIST

Plaintiffs

CHURCH)

Civil Action No. 6:24-ev-00311

Pray that no weapons formed, no slander, pressure, threats, or intimidation against the plaintiffs will prosper or affect the outcome. (Is 54:17)

BILLY LONG, in his official capacity as COMMISSIONER OF THE INTERNAL REVENUE SERVICE, at a:.

Defendants

[PROPOSED] ORDER AND FINAL JUDGMENT

Before this Court is the Parties' Joint Motion for Entry of a Consent Judgment. ECF 35. Having considered the motion, the Amended Complaint and applicable law, the Court GRANTS the Motion.

- 1. Plaintiffs' claims challenge the so-called Johnson Amendment, the portion of 26 U.S.C. § 501(c)(3) that requires certain organizations including churches to refrain from "participat[ing] in, or interven[ing] in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office" as a condition for their non-profit, tax-exempt status.
- 2. Plaintiff Churches (Sand Springs Church and First Baptist Church Waskom) claim that their religious beliefs compel them to take a position on electoral politics, and that the Johnson Amendment imposes an impermissible burden on their ability to do so.
- 3. When a house of worship in good faith speaks to its congregation, through its customary channels of communication on matters of faith in connection with religious services, concerning electoral politics viewed through the lens of religious faith, it neither "participate[s]" nor "intervene[s]" in a "political campaign," within the ordinary meaning of those words. To "participate" in a political campaign is "to take part" in the political campaign, and to "intervene" in a political campaign is "to interfere with the outcome or course" of the political campaign. See

Participate, Merriam-Webster's Dictionary (2025); Intervene, Merriam-Webster's Dictionary (2025). Bona fide communications internal to a house of worship, between the house of worship and its congregation, in connection with religious services, do neither of those things, any more than does a family discussion concerning candidates. Thus, communications from a house of worship to its congregation in connection with religious services through its usual channels of communication on matters of faith do not run afoul of the Johnson Amendment as properly interpreted.

- treatment of the Johnson Amendment is in keeping with the IRS's treatment of the Johnson Amendment in practice. As recounted in Plaintiffs' Amended Complaint, the IRS generally has not enforced the Johnson Amendment against houses of worship for speech concerning electoral politics in the context of worship services. ECF 20 at 30-42; see Executive Order 13798 (May 9, 2017) ("[T]he Secretary of Treasury shall ensure, to the extent permitted by law, that the Department of the Treasury does not take any adverse action against any ... house of worship ... on the basis that such ... organization speaks or has spoken about moral or political issues from a religious perspective, where speech of similar character has, consistent with law, not ordinarily been treated as participation of intervention in a political campaign on behalf of (or in law of liberty, and opposition to) a candidate for public office by the Department of Treasury.").
- "But the one who looks into the perfect law, the law of liberty, and perseveres, being no hearer who forgets but a doer who acts, he will be blessed in his doing." (Ja 1:25)
 - Johnson Amendment so that it does not reach communications from a house of worship to its congregation in connection with religious services through its usual channels of communication on matters of faith. See, e.g., Edward J. DeBartolo Corp. v. Fla. Gulf Coast Bldg. & Constr. Trades Council, 485 U.S. 568, 575 (1988) ("[W]here an otherwise acceptable construction of a statute would raise serious constitutional problems, the Court will construe the statute to avoid such problems unless such construction is plainly contrary to the intent of Congress."). For many houses of worship, the exercise of their religious beliefs includes teaching or instructing their congregation regarding all aspects of life, including guidance concerning the impact of faith on the choices

inherent in electoral politics. Interpreting the Johnson Amendment to reach such communications would create serious tension with the First Amendment's Establishment Clause: That broad interpretation would treat religions that do not speak directly to matters of electoral politics more favorably than religions that do so—favoring some religions over others based on their speech to their own congregations in connection with religious services through customary channels of worship and religious communication. See Catholic Charities Bureau, Inc. v. Wisconsin Labor & Indus. Rev. Comm'n, 145 S. Ct. 1583, 1591 (2025) ("The clearest command of the Establishment Clause' is that the government may not 'officially prefe[r]' one religious denomination over another." (quoting Larson v. Valente, 456 U.S. 228, 246 (1982))).

Pray that the Johnson
Amendment will be overturned and declared unconstitutional. (Prv 21:2-3)

- 6. For these reasons, the Johnson Amendment does not reach speech by a house of worship to its congregation, in connection with religious services through its customary channels of communication on matters of faith, concerning electoral politics viewed through the lens of religious faith.
- 7. Accordingly, based on the Parties' Joint Motion for Entry of a Consent Judgment, the Court hereby PERMANENTLY ENJOINS Defendants, as well as their successors, agents, and employees, from enforcing the Johnson Amendment against Plaintiff Churches (Sand Springs Church and First Baptist Church Waskom) based on speech by a house of worship to its congregation in connection with religious services through its customary channels of communication on matters of faith, concerning electoral politics viewed through the lens of religious faith.
- To the extent Plaintiffs' claims are not resolved by this Final Judgment, those claims are dismissed with prejudice.
 - 4. Each party to bear its own costs and fees.

This final judgment is issued pursuant to Federal Rule of Civil Procedure 58(a). The Clerk of the Court shall transmit a true copy of this judgment to the Parties.

As we are praying for this settlement judgement that will bring an end to the 70 years of muzzling the church via the Johnson Amendment, join us in praying the following prayer points:

- Pray for safe travels over IFA and intercessors travelling to Dallas. For he will order his angels to protect you wherever you go. They will hold you up with their hands so you won't even hurt your foot on a stone (Psalm 91:11-12).
- Pray for the ministry of Intercessors for America to continue to grow in influence, intercessory intelligence, and in bridging the gap between the church and government. I declare the end from the beginning, and from ancient times what is still to come. I say, 'My purpose will stand, and all My good pleasure I will accomplish (Isaiah 46:10).
- Pray for Judge Barker who is assigned this case. Pray that he would understand God's ways and would issue just and fair decrees. Woe to those who decree iniquitous decrees, and the writers who keep writing oppression. (Is 10:1)
- Pray for justice to come to the gates, as the Bible says in Amos 5:15: *Hate evil, and love good, and establish justice in the gate; it may be that the Lord, the God of hosts, will be gracious to the remnant of Joseph.*
- Pray that the spirit of deception and the spirit of Leviathan would be cut off at the knees and crushed.
- Pray for confusion in the camp of those who seek to stop this judgement from being signed. Pray that the people who are setting traps would fall into them and not others. *He makes a pit, digging it out, and falls into the hole that he has made.* (Ps 7:15)
- Pray for protection for all those people and platforms who speak out and share this information. Pray against plans of the enemy for cancellation and censorship.
- Pray through the scripture, *Hate evil*, *and love good*, *and establish justice in the gate*...(Amos 5:15) May justice be at the gate and fulfilled!