

Nos. 09-987, 09-991

IN THE
Supreme Court of the United States

ARIZONA CHRISTIAN SCHOOL TUITION ORGANIZATION,
Petitioner,

v.

KATHLEEN M. WINN, *ET AL.*,
Respondents.

GALE GARRIOTT, DIRECTOR,
ARIZONA DEPARTMENT OF REVENUE, *Petitioner,*

v.

KATHLEEN M. WINN, *ET AL.*,
Respondents.

*ON WRITS OF CERTIORARI TO THE UNITED STATES
COURT OF APPEALS FOR THE NINTH CIRCUIT*

**BRIEF AMICUS CURIAE OF
THE BECKET FUND FOR RELIGIOUS LIBERTY
IN SUPPORT OF PETITIONERS**

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QUESTIONS PRESENTED

1. Whether the narrow exception to the general rule against taxpayer standing set forth in *Flast v. Cohen* applies to the payment of state taxes.
2. Whether the “endorsement test” under the Establishment Clause should be extended to cover government funding decisions.
3. Whether an Establishment Clause violation may be proved by showing a disparate impact among religions or between religion and non-religion.

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INTEREST OF THE *AMICUS*¹

The Becket Fund for Religious Liberty is a non-profit, nonpartisan law firm dedicated to protecting the free expression of all religious traditions. The Becket Fund has represented agnostics, Buddhists, Christians, Hindus, Jains, Jews, Muslims, Santeros, Sikhs, and Zoroastrians, among others, in litigation across the country and around the world.

The Becket Fund has also frequently defended governments against overbroad application of the Establishment Clause. Such Establishment Clause abuse often thwarts attempts by governments to include religious institutions in neutral benefit programs—like the one at issue in this case.

The Becket Fund submits this brief because it is concerned that the Ninth Circuit's decision would, if left uncorrected, contribute more confusion to an already confused area of the law and thereby diminish religious liberty for Americans of all different faith traditions.

¹ The parties have consented to the filing of this brief and that consent is on file with the Clerk of the Court. As required by Rule 37.6, *amicus* states that no counsel for a party authored this brief in whole or in part, and no person other than the *amicus* and its counsel made any monetary contribution intended to fund the preparation or submission of this brief.

INTRODUCTION AND SUMMARY OF ARGUMENT

I. This Court has never squarely decided whether state taxpayers have standing under *Flast v. Cohen*, 392 U.S. 83 (1968). It should reject the Ninth Circuit’s decision that they do. *Flast* is based on the Spending Clause, which governs Congress’s power to tax and spend—not the independent power of the States to do so. The logic of this Court’s standing jurisprudence—as set forth in *Flast*, *DaimlerChrysler Corp. v. Cuno*, 547 U.S. 332 (2006), and *Hein v. Freedom From Religion Foundation, Inc.*, 551 U.S. 587 (2007)—counsels rejection of Article III standing for state taxpayers.

Rejecting state taxpayer standing would not prevent truly aggrieved plaintiffs from vindicating their interests under the Establishment Clause. To begin with, very few Establishment Clause claims are based on state taxpayer standing alone. The few that are could still be brought in state court, where standing rules are far more lenient. And in keeping with our Nation’s commitment to federalism, taxpayers would still have recourse to the political process.

II. This Court should also reject the Ninth Circuit’s novel extension of the “endorsement test” to the funding context. This Court has never applied the endorsement test to invalidate a government funding decision. Applying it to Arizona’s tax credit program only underlines the long-recognized flaws of the endorsement test. The test is based on the assumption that judges can find “a single ‘message’ that is conveyed” by government action. *Pleasant Grove City v. Sumnum*, 129 S. Ct. 1125, 1136 (2009). That assumption is odd enough in the context of a govern-

ment display, such as a Ten Commandments monument. *Ibid.* But it ventures into the absurd to look for a single “message” in a government’s fiscal decisions. What is the single “message” of the capital gains tax? Or the standard deduction? As Freud might have said, sometimes a tax credit is just a tax credit.

III. Finally, by striking down Arizona’s tax credit program based on the allegedly “disproportionate” funding for religious schools, the Ninth Circuit adopted a novel disparate impact rule in the Establishment Clause context. Not only is such a rule foreclosed by this Court’s existing precedent; it also calls into question hundreds of federal and state statutes that, though neutral, might be alleged to create a disparate impact among religious groups or between religion and non-religion. See Appendix.

ARGUMENT

I. State taxpayers do not have Article III standing.

This Court has never squarely decided whether state taxpayers have standing to assert Establishment Clause claims in district court. They do not. The Ninth Circuit’s decision to recognize a *Flast*-like exception to the general rule against state taxpayer standing is at odds with the text of the Constitution, the logic of this Court’s taxpayer standing doctrine, and simple prudence.

A. The general rule is that state taxpayers do not have Article III standing.

In *DaimlerChrysler Corp. v. Cuno*, a unanimous Court held that “state taxpayers have no standing under Article III to challenge state tax or spending decisions simply by virtue of their status as taxpay-

ers.” 547 U.S. 332, 346 (2006). The plaintiffs in *Cuno* sought an exception to this rule for Commerce Clause challenges. *Id.* at 347-48. But this Court squarely rejected it, explaining that the injury complained of—the depletion of Ohio’s fisc—was neither “concrete and particularized,” nor “actual or imminent,” but instead “conjectural or hypothetical.” *Id.* at 334.

Cuno did not address the question at issue here: whether state taxpayers enjoy an exception to the no-standing rule for Establishment Clause challenges. *Ibid.* But the Court did emphasize that the rationale for rejecting federal taxpayer standing “applies with undiminished force to state taxpayers.” *Id.* at 345 (citing *Doremus v. Board of Education*, 342 U.S. 429 (1952)).² Thus, the default rule is that state taxpayers lack Article III standing. The only question is whether this Court will recognize a *Flast*-like exception for state taxpayers.

B. The Court has never decided whether state taxpayers have Article III standing.

Although this Court has several times assumed that state taxpayers have standing to bring Establishment Clause cases in federal court, it has never squarely addressed the question. Since *Everson v. Board of Education* incorporated the Establishment Clause against the states, 330 U.S. 1 (1947), we are aware of eighteen cases where this Court arguably relied on or assumed state taxpayer standing. See

² *Cuno* left the doctrine of municipal taxpayer standing unchanged. 547 U.S. at 349. The interest of municipal taxpayers has typically been viewed as less remote than that of state or federal taxpayers due to “the peculiar relation of the corporate taxpayer to the corporation.” *Ibid.* (quoting *Frothingham v. Mellon*, 262 U.S. 447, 487 (1923)).

infra.³ In none of these cases did the Court squarely consider state taxpayer standing, much less announce a *Flast*-like exception to the general rule described in *Cuno*. Because such “drive-by jurisdictional rulings * * * have no precedential effect,” *Steel Co. v. Citizens for a Better Environment*, 523 U.S. 83, 91 (1998), the availability of taxpayer standing remains an open question.

In the first case to mention state taxpayer standing under the Establishment Clause, *Doremus v. Board of Education*, 342 U.S. 429 (1952), the Court held that the plaintiff taxpayers lacked Article III standing. According to the Court, the plaintiffs lacked any “direct and particular financial interest” that was threatened by the unconstitutional conduct; instead, they suffered an injury only “in some indefinite way in common with people generally.” *Id.* at 434-35. *Doremus* thus stands for the proposition that there is no state taxpayer standing in the absence of a “direct injury.” *Id.* at 434. But it does not resolve the question of whether state taxpayers are entitled to a *Flast*-like exception to the direct injury requirement.

Since *Doremus* there have been, as far as we are aware, fourteen Establishment Clause cases where the Court apparently assumed the existence of state taxpayer standing without ever analyzing the question. See *Walz v. Tax Comm’n*, 397 U.S. 664, 666 (1970); *Lemon v. Kurtzman*, 403 U.S. 602, 611 (1971); *Sloan v. Lemon*, 413 U.S. 825, 827 (1973); *Committee for Public Education and Religious Liberty v. Ny-*

³ Both *Everson* and *People ex rel. McCollum v. Board of Educ. of Sch. Dist. No. 71*, 333 U.S. 203 (1948) involved municipal taxpayers.

quist, 413 U.S. 756, 762 (1973); *Hunt v. McNair*, 413 U.S. 734, 735 (1973); *Levitt v. Committee for Public Education and Religious Liberty*, 413 U.S. 472, 478 (1973); *Marburger v. Public Funds for Public Schools of New Jersey*, 417 U.S. 961 (1974) (mem.); *Griggs v. Public Funds for Public Schools of New Jersey*, 417 U.S. 961 (1974) (mem.); *Roemer v. Board of Public Works of Maryland*, 426 U.S. 736, 744 (1976); *Wolman v. Walter*, 433 U.S. 229, 232 (1977); *Mueller v. Allen*, 463 U.S. 388, 392 (1983); *Board of Education of Kiryas Joel School District v. Grumet*, 512 U.S. 687, 694 n.2 (1994); *Mitchell v. Helms*, 530 U.S. 793 (2000) (plurality op.); *Zelman v. Simmons-Harris*, 536 U.S. 639, 648 (2002).⁴ In none of these cases did the Court address the standing of the state taxpayer plaintiffs, and none referred to *Doremus* or *Flast*.

In three other post-*Doremus* cases the Court found standing in passing, but did not examine the question of state taxpayer standing in any detail. In *School District of City of Grand Rapids v. Ball*, 473 U.S. 373 (1985), overruled by *Agostini v. Felton*, 521 U.S. 203 (1997), the Court devoted a single line to state taxpayer standing. Rather than analyzing the issue, it “rel[ie]d] on the numerous cases in which we have adjudicated Establishment Clause challenges by state taxpayers to programs for aiding nonpublic schools.” *Id.* at 380 n.8. Similarly, in *Marsh v.*

⁴ In three other cases, the Court chose not to rely on state taxpayer standing because alternative grounds for standing were deemed adequate. See *Zorach v. Clauson*, 343 U.S. 306, 309 n.4 (1952) (relying on plaintiffs’ standing as parents rather than taxpayers); *School District of Abington Township v. Schempp*, 374 U.S. 203, 211 & 224 n.9 (1963) (same); *Lee v. Weisman*, 505 U.S. 577, 584 (1992) (same).

Chambers, the Court said only that the plaintiff, “as a member of the Legislature and as a taxpayer whose taxes are used to fund the chaplaincy, has standing,” noting that standing had not been challenged. 463 U.S. 783, 785 n.4 (1983). Finally, in *Meek v. Pittenger*, the Court stated in a footnote that the plaintiffs had standing but did not analyze the issue. 421 U.S. 349, 355 n.5 (1975), *overruled by Mitchell*, 530 U.S. at 808.⁵

Because all of these cases assumed Article III standing without squarely addressing whether state taxpayers enjoy it, they are not binding on the question of state taxpayer standing. “[T]his Court has never considered itself bound [by prior *sub silentio* holdings] when a subsequent case finally brings the jurisdictional issue before us.” *Will v. Michigan Dept. of State Police*, 491 U.S. 58, 63, n.4 (1989) (quoting *Hagans v. Lavine*, 415 U.S. 528, 535, n.5 (1974); alteration in original). See also *Steel Co.*, 523 U.S. at 91 (“drive-by jurisdictional rulings * * * have no precedential effect.”). Thus, this Court has never squarely addressed the question *Cuno* left open: Given the general rule against state taxpayer standing, does the Constitution create a special *Flast*-like exception for Establishment Clause claims? As ex-

⁵ In *Texas Monthly v. Bullock*, 489 U.S. 1 (1989) (plurality op.), the Court relied on the payment of state taxes as the basis for standing. But there, the plaintiff sought a refund of \$149,107.74 in sales taxes it had already paid under protest. *Id.* at 8 (plurality op.). Thus, the plaintiff was not asserting “taxpayer standing” in the typical sense—*i.e.*, an “indeterminable, remote, uncertain and indirect” interest in the wholeness of the state treasury—but rather a defined interest in the refund of taxes it had already paid. *Hein*, 551 U.S. at 600 (quoting *Doremus*, 342 U.S. at 433).

plained below, *Flast*, *Cuno*, and *Hein* make clear that it does not.

C. Under the rationale of *Flast*, *Cuno*, and *Hein*, state taxpayers do not have Article III standing.

1. The reasoning of *Flast*, *Cuno*, and *Hein* cannot be reconciled with Article III standing for state taxpayers. *Flast* gave two requirements for federal taxpayer standing. First, the challenged action must be an “exercise[] of congressional power under the taxing and spending clause of Art. I, 8, of the Constitution.” *Id.* at 102 (emphasis added). Second, the challenged action must exceed “specific constitutional limitations imposed upon the exercise of the congressional taxing and spending power * * *.” *Id.* at 102-03 (emphasis added).

This Court has repeatedly refused to extend *Flast* beyond this Spending Clause rationale. In *Cuno*, for example, the plaintiffs sought to extend *Flast* to state taxpayer challenges under the Commerce Clause. But this Court unanimously rejected standing, holding that “a broad application of *Flast*’s exception to the general prohibition on taxpayer standing would be quite at odds with its narrow application in our precedent,” as well as *Flast*’s “promise that it would not transform federal courts into forums for taxpayers’ ‘generalized grievances.’” *Cuno*, 547 U.S. at 348 (quoting *Flast*, 392 U.S. at 106). *Cuno* also said that Commerce Clause claims were not “‘the specific evils feared’” by the Founders, namely that the federal “‘taxing and spending power’” would be used for religious favoritism. *Ibid.* (quoting *Flast*, 392 U.S. at 103).

Similarly, in *Hein*, the plaintiffs sought to extend *Flast* to state taxpayer challenges based on executive, as opposed to legislative, action. Again, this Court rejected standing, explaining that because the challenged expenditures were “not expressly authorized or mandated by any specific congressional enactment, respondents’ lawsuit is not directed at an exercise of congressional power, and thus lacks the requisite ‘logical nexus’ between taxpayer status ‘and the type of legislative enactment attacked.” *Hein*, 551 U.S. at 608-609 (citing *Valley Forge Christian College v. Americans United for Separation of Church and State, Inc.*, 454 U.S. 464, 479 (1982) and quoting *Flast*, 392 U.S. at 102).

Just as *Cuno* rejected an expansion of *Flast* based on the Commerce Clause, and *Hein* rejected an expansion of *Flast* based on executive action, this Court should reject an expansion of *Flast* based on state tax legislation. The acts of state legislatures simply do not rely on “congressional power” under the Spending Clause—which is the touchstone of *Flast*. As in *Hein*, this Court should “refuse[] to extend *Flast* to permit taxpayer standing for Establishment Clause challenges that do not implicate Congress’ taxing and spending power.” *Id.* at 610 (citations omitted).

Indeed, this is a much easier case than *Hein*. There, the plaintiffs could at least claim that the source of the challenged funding had at one time been appropriated by Congress to the Executive Branch before being disbursed. *Id.* at 605. But here there is no connection at all to Congress or the Spending Clause—the federal government had nothing to do with Arizona’s decision to enact the STO program.

The Ninth Circuit attempted to avoid the requirement of “congressional power” by instead relying on what it called Arizona’s “equivalent” of the Spending Clause, Article IX § 3 of the Arizona Constitution. *Winn v. Arizona Christian School Tuition Organization*, 562 F.3d 1002, 1010 (9th Cir. 2009). As an indication of this sleight-of-hand, it twice revised the phrase “congressional exercise of taxing and spending power” in *Bowen v. Kendrick*, 487 U.S. 589, 620 (1988) to read “[legislative] exercise of taxing and spending power.” *Winn*, 562 F.3d at 1008, 1010 (quoting *Bowen*, 487 U.S. at 620; alterations in original).

But the Ninth Circuit may not rely on an analogy to *Flast* any more than the plaintiffs in *Cuno* could. First, as a textual matter, the federal Spending Clause and Article IX of the Arizona Constitution are not, as the Ninth Circuit would have it, “equivalent.” *Winn*, 562 F.3d at 1010 (citing Ariz. Const. art. IX, § 3). The federal Spending Clause provides:

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States.

U.S. Const., art. I, § 8. But Article IX of the Arizona Constitution reveals a very different conception of the taxing power:

Section 3. The legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the necessary ordinary expenses of the state for each fiscal year. And for the purpose of paying the state debt, if

there be any, the legislature shall provide for levying an annual tax sufficient to pay the annual interest and the principal of such debt within twenty-five years from the final passage of the law creating the debt.

No tax shall be levied except in pursuance of law, and every law imposing a tax shall state distinctly the object of the tax, to which object only it shall be applied.

All taxes levied and collected for state purposes shall be paid into the state treasury in money only.

Ariz. Const. art. IX, § 3. This Court has warned against comparing constitutional provisions “at such a high level of generality.” *Cuno*, 547 U.S. at 348. But under the Ninth Circuit’s rule, there would be no real outer bound to the sorts of constitutional provisions that could trigger taxpayer standing under *Flast*.

Second, this Court has repeatedly warned against authorizing federal courts to sit as “continuing monitors of * * * state fiscal administration.” *Id.* at 346 (quotation omitted). But if the theory of standing rejected in *Cuno* would have “transform[ed] federal courts into forums for taxpayers’ ‘generalized grievances,’” the Ninth Circuit’s theory would do so even more, by implicating the taxing and spending powers of all 50 states. *Ibid.* (quoting *Flast*, 392 U.S. at 106). If this Court is to avoid “permanent judicial intervention in the conduct of governmental operations to a degree inconsistent with sound principles of federalism * * *,” *Garcetti v. Ceballos*, 547 U.S. 410, 423 (2006), it should again decline to expand *Flast*.

2. Since neither *Flast* nor a *Flast* analogue applies, this Court must apply standard principles of Article III standing. Under these principles, Respondents obviously lack standing. Their alleged injury is not “concrete and particularized,” but instead a grievance the taxpayer ‘suffers in some indefinite way in common with people generally.’” *Cuno*, 547 U.S. at 344 (quoting *Lujan v. Defenders of Wildlife*, 504 U.S. 555, 560 (1992); *Frothingham*, 262 U.S. at 488). Similarly, their alleged injury is not “actual or imminent,” but instead ‘conjectural or hypothetical.’” *Ibid.* (quoting *Lujan*, 504 U.S. at 560). The effects on the Arizona treasury of the success or failure of the redress they seek is the exactly the “sort of speculation” that Article III pretermits. *Ibid.* (citing *ASARCO v. Kadish*, 490 U.S. 605, 614 (1989) (op. of Kennedy, J.)).

Indeed, this Court has already held that these specific Respondents are “outsiders to the tax expenditure, ‘third parties’ whose own tax liability was not a relevant factor.” *Levin v. Commerce Energy, Inc.*, 130 S. Ct. 2323, 2335 (2010) (citing *Hibbs v. Winn*, 542 U.S. 88 (2004)). The Court distinguished Respondents here—“the *Hibbs* plaintiffs”—from the *Levin* respondents, whose complaint was “that they are taxed differently from [others].” *Ibid.* “Unlike the *Hibbs* plaintiffs, respondents do object to their own tax situation, measured by the allegedly more favorable treatment accorded LDCs.” *Ibid.* State taxpayers whose taxes will not change by virtue of their lawsuit are thus by definition “outsiders” or “third parties” bringing precisely the sort of “generalized grievances” forbidden by Article III. In short, Respondents claim no direct injury through personal

unequal treatment, but simply that the state treasury is being depleted.

Finally the nature of Respondents' challenge—a challenge to a tax credit—makes no difference. The logic of the Article III standard is “equally applicable to taxpayer challenges to expenditures that deplete the treasury, and to taxpayer challenges to so-called ‘tax expenditures,’ which reduce amounts available to the treasury by granting tax credits or exemptions.” *Cuno*, 547 U.S. at 343-44. Thus, Respondents lack Article III standing under *Cuno*.

D. Recognizing the limits of state taxpayer standing will not undermine enforcement of the Establishment Clause.

Recognizing the proper limits of Article III standing will have little effect on the ability of plaintiffs to challenge Establishment Clause violations. Potential plaintiffs have numerous alternative avenues for redress.

1. First, the vast majority of Establishment Clause plaintiffs do not rely on state taxpayer standing at all. Most rely instead on allegations of unequal treatment or coercion. For example, nonreligious parties can challenge a law that benefits religious groups at their expense. See *Larkin v. Grendel's Den, Inc.*, 459 U.S. 116 (1982); *Estate of Thornton v. Caldor, Inc.*, 472 U.S. 703 (1985). Any person can challenge a law that coerces him or her to engage in religious exercise. See *Torcaso v. Watkins*, 367 U.S. 488 (1961). One religious group can challenge laws that prefer another. See *Larson v. Valente*, 456 U.S. 228 (1982). Students and their parents can challenge practices that unwillingly expose them to religion in

public schools. See *Santa Fe Indep. Sch. Dist. v. Doe*, 530 U.S. 290 (2000); *Wallace v. Jaffree*, 472 U.S. 38 (1985); *Stone v. Graham*, 449 U.S. 39 (1980); *Edwards v. Aguillard*, 483 U.S. 578 (1987). And even the tax credit at issue here could be challenged by a nonreligious STO, student, or donor who was placed at a disadvantage vis-à-vis a religious STO, student, or donor. None of these claims rely on state taxpayer standing.⁶

2. Second, in the few remaining cases where state taxpayer standing might be relevant, the same claims can typically be brought in state court. This Court has long recognized that state courts have jurisdiction to “determine cases at law or in equity, arising under the constitution or laws of the United States, or involving rights dependent upon such constitution or laws.” *Robb v. Connolly*, 111 U.S. 624, 637 (1884); cf. *ASARCO*, 490 U.S. at 617 (op. of Kennedy, J., quoting U.S. Const., Art. VI, cl. 2) (“Inferior federal courts are not required to exist under Article III, and the Supremacy Clause explicitly states that ‘the Judges in every State shall be bound’ by federal law”). And many states have far more lenient rules for taxpayer standing of all sorts. *Ibid.* at 617 (noting that Arizona permits state taxpayer standing in its courts). Indeed, the Plaintiffs in this case brought a federal challenge only after an identical challenge

⁶ Most claims based on unequal treatment or coercion can also be brought under the Free Exercise Clause. See *Larson*, 456 U.S. at 245 (“This constitutional prohibition of denominational preferences is inextricably connected with the continuing vitality of the Free Exercise Clause.”); *Church of the Lukumi Babalu Aye, Inc. v. City of Hialeah*, 508 U.S. 520, 532 (1993) (suggesting that the government neutrality requirements of the two Religion Clauses differ only in “formulation and emphasis”).

with different plaintiffs was rejected by the Arizona Supreme Court and this Court denied certiorari. *Kotterman v. Killian*, 972 P.2d 606 (Ariz.), *cert. denied*, 528 U.S. 921 (1999).

As both *ASARCO* and *Kotterman* demonstrate, state taxpayer cases in state court can be appealed to this Court if needed to vindicate federal rights. Recognizing that state taxpayers do not have Article III standing means only that plaintiffs who rely only on their status as state taxpayers will not have the luxury of choosing between state and federal fora.

3. Third, state taxpayers can bring claims under parallel provisions of state constitutions, many of which are more stringent than the Establishment Clause. Linda S. Wendtland, *Note, Beyond the Establishment Clause: Enforcing Separation of Church and State Through State Constitutional Provisions*, 71 Va. L. Rev. 625, 631-34 (May 1985) (describing state Establishment Clause analogues).

These state constitutional provisions are in many ways an unexplored area of the law, since in many establishment-related lawsuits, state supreme courts have deferred to federal Establishment Clause standards. See, e.g., *East Bay Asian Local Development Corp. v. State of California*, 13 P.3d 1122, 1139 (Cal. 2000) (recognizing lack of state precedent and deferring to federal standard); *Simmons-Harris v. Goff*, 711 N.E.2d 203, 211 (Ohio 1999) (same). Recognizing the limits to state taxpayer standing in federal court will allow state courts to develop their own law on state taxing and spending.

4. Finally, in accordance with principles of federalism and separation of powers, state taxpayers can

seek redress from the political branches of state government. Our system of government was not designed to have every important decision made in federal court, nor are judges the only ones bound by their office to follow the Constitution:

It must be remembered that, even where parties have no standing to sue, members of the Legislative and Executive Branches are not excused from making constitutional determinations in the regular course of their duties. Government officials must make a conscious decision to obey the Constitution whether or not their acts can be challenged in a court of law and then must conform their actions to these principled determinations.

Hein, 551 U.S. at 618 (Kennedy, J., concurring).

Federalism and separation of powers concerns dictate that in some cases taxpayers seek redress not from the federal judiciary, but from their elected state or federal representatives. “[T]here is room for play in the joints” for state legislatures or Congress to meet anti-establishment concerns that do not fall within the ambit of the Establishment Clause. *Walz*, 397 U.S. at 669. Legislative remedies should therefore not be discounted in the context of the Establishment Clause any more than they are in the context of the Free Exercise Clause. See *Employment Div. v. Smith*, 494 U.S. 872, 890 (1990).

E. Recognizing the limits of state taxpayer standing serves important values of federalism and comity.

Comity between the state and federal governments will also be served by recognizing the limits on

Article III standing for state taxpayers. As *Cuno* pointed out, “State policymakers, no less than their federal counterparts, retain broad discretion to make ‘policy decisions’ concerning state spending ‘in different ways * * * depending on their perceptions of wise state fiscal policy and myriad other circumstances.’” 550 U.S. at 346 (quoting *ASARCO*, 490 U.S. at 615 (op. of Kennedy, J.)). This Court has warned against setting up federal courts as monitors of state fiscal policy:

[B]ecause state budgets frequently contain an array of tax and spending provisions, any number of which may be challenged on a variety of bases, affording state taxpayers standing to press such challenges simply because their tax burden gives them an interest in the state treasury would interpose the federal courts as “virtually continuing monitors of the wisdom and soundness” of state fiscal administration, contrary to the more modest role Article III envisions for federal courts.

Ibid. (quoting *Allen v. Wright*, 468 U.S. 737, 760-61 (1984) (internal quotation omitted)).

Cuno’s citation to *Allen* here is instructive. *Allen* held that it was unwise for the federal courts to act as continuing monitors of the federal Executive. See *Allen*, 468 U.S. at 760-61. *Cuno* extended this separation-of-powers idea to the federalism context, holding that federal courts should also avoid interpretations of Article III that involve continuous monitoring of *state* governmental activity. The same principles apply here: “In the Article III context,” “concerns based on [federalism] ‘counsel[] against recognizing standing in a case brought * * * to seek a restructur-

ing of the apparatus established by the [State government] to fulfill its legal duties.” *Hein*, 551 U.S. at 617 (Kennedy, J., concurring) (quoting *Allen*, 468 U.S. at 761).

Indeed, as the Court pointed out last term, where “federal constitutional issues are likely to turn on questions of state tax law,” the questions of state tax law “are more properly heard in the state courts.” *Levin*, 130 S.Ct. at 2330 (quoting *Perez v. Ledesma*, 401 U.S. 82, 128, n.17 (1971) (opinion concurring in part and dissenting in part)). Thus federal courts ought to show “a proper respect for state functions, a recognition of the fact that the entire country is made up of a Union of separate state governments, and a continuance of the belief that the National Government will fare best if the States and their institutions are left free to perform their separate functions in separate ways.” *Ibid.* (quoting *Fair Assessment in Real Estate Assn., Inc. v. McNary*, 454 U.S. 100, 112 (1981) (internal quotation omitted)).

In short, this Court has been reluctant to interfere with “the fiscal operations of the state governments,” and it has studiously “refrain[ed] from so doing in all cases where the Federal rights of the persons could otherwise be preserved unimpaired.” *Ibid.* (quoting *Boise Artesian Hot & Cold Water Co. v. Boise City*, 213 U.S. 276, 282 (1909) (alteration in original)). Here, as explained in Part I.D above, plaintiffs have ample means of preserving their interests under the Establishment Clause without recourse to state taxpayer standing. Thus, the interests of comity and federalism counsel against expanding *Flast* and authorizing more federal interference with state fiscal policy.

* * * * *

In the end, recognizing the limits of taxpayer standing merely places state taxpayers in the same situation with regard to the Establishment Clause that they are with regard to every other constitutional right—they must establish a concrete injury to press their claim in federal court, bring their claim in state court, or seek redress from the political branches.

II. The Ninth Circuit wrongly applied the endorsement test to a government funding case.

The Ninth Circuit’s second departure from Establishment Clause jurisprudence was to apply the endorsement test to a case involving government funding—striking down the STO program on the ground that it “carries with it the *imprimatur* of government endorsement.” *Winn*, 562 F.3d at 1005 (citing *Zelman*, 536 U.S. at 655). Not only has the Court never applied the endorsement test to a tax statute, it has never found endorsement in any government funding case, be it direct funding or indirect funding. There is a significant question as to whether the endorsement test remains a viable part of Establishment Clause doctrine. But to the extent it does, it should apply only to cases involving government expression.

A. The endorsement test is inherently subjective.

In many Establishment Clause cases, the endorsement “test” offers no principled basis for reaching a decision. See, e.g., *Van Orden v. Perry*, 545 U.S. 677, 691-92 (2005) (plurality opinion) (not applying the endorsement test); *id.* at 699-701 (Breyer, J., con-

curring) (same). The central problem with the endorsement test is its assumption that a government action conveys a single “message” that judges can objectively derive. As explained in *Capitol Square Review and Advisory Board v. Pinette*, the goal of the endorsement test is to identify “*the* ‘objective’ meaning of the [government’s] statement in the community.” 515 U.S. 753, 779 (1995) (O’Connor, J., concurring) (emphasis added). Although acknowledging that “[t]here is always *someone* who, with a particular quantum of knowledge, *reasonably* might perceive a particular action as an endorsement of religion,” Justice O’Connor believed that this problem could be overcome by making the endorsement test a “collective standard” based on “a personification of a community ideal of reasonable behavior.” *Id.* at 779-80 (second emphasis added).

The problem with this approach is that there are many cases where it is impossible to derive a single, objective meaning from a government’s action. The endorsement test and its single-message assumption have been questioned on this basis ever since its inception. See, *e.g.*, *Salazar v. Buono*, 130 S.Ct. 1803, 1820 (2010) (plurality op.) (noting doubts about “workability of reasonable observer test”).

Last year this Court squarely rejected the single-message assumption in a case involving a Ten Commandments display—*Pleasant Grove City v. Summum*, 129 S. Ct. 1125 (2009). There, the Court emphasized that any given monument “may be intended to be interpreted, and may in fact be interpreted by different observers, in a variety of ways.” *Id.* at 1135. Moreover, the Court noted that those involved in a particular government action—creators, donors, gov-

ernment—may *intend* to convey different messages, *id.* at 1136, and that the message conveyed by government action “may change over time.” *Ibid.*

The single-message assumption has also been a point of frequent contention in Establishment Clause cases. In *Van Orden*, for example, Justice Breyer wrote that Ten Commandments monuments “can convey not simply a religious message but also a secular moral message (about proper standards of social conduct). And in certain contexts, a display of the tablets can also convey a historical message.” *Van Orden*, 545 U.S. at 701 (Breyer, J., concurring). Similarly, in *County of Allegheny*, Justice Kennedy criticized the majority’s single-message approach, arguing that it forces the courts to “assume[] the difficult and inappropriate task of saying what every religious symbol means.” *County of Allegheny v. ACLU Greater Pittsburgh Chapter*, 492 U.S. 573, 678 (1989) (Kennedy, J., dissenting in part and concurring in part); see also *Pinette*, 515 U.S. at 798 (Stevens, J., dissenting) (“[W]hile this unattended, freestanding wooden cross was unquestionably a religious symbol, [some] observers may well have received completely different messages from that symbol. Some might have perceived it as a message of love, others as a message of hate, still others as a message of exclusion * * * .”).

Leading academics have also criticized the endorsement test as inherently subjective:

Whether a particular governmental action appears to endorse or disapprove religion depends on the presuppositions of the observer, and there is no “neutral” position, outside the culture, from which to make this assessment.

The bare concept of “endorsement” therefore * * * is nothing more than an application to the Religion Clauses of the principle: “I know it when I see it.”

Michael W. McConnell, *Religious Freedom at a Crossroads*, 59 U. Chi. L. Rev. 115, 148 (1992).

Several scholars have drawn an analogy to race, arguing that just as a racially charged symbol may be interpreted differently depending on the observer’s racial background, so too a religious symbol may be interpreted differently depending on the observer’s attitude toward religion. See, e.g., Rachel D. Godsil, *Expressivism, Empathy and Equality*, 36 U. Mich. J.L. Reform 247, 279-82 (2003) (collecting examples). Others have drawn on philosophers of language, arguing that there is no single objective meaning for a particular government act. See, e.g., Neal R. Feigenson, *Political Standing and Governmental Endorsement of Religion: An Alternative to Current Establishment Clause Doctrine*, 40 DePaul L. Rev. 53, 83-86 (1990); Steven D. Smith, *Expressivist Jurisprudence and the Depletion of Meaning*, 60 Md. L. Rev. 506, 554-56 (2001). But the conclusion has been the same: that the single message assumption of the endorsement test is wrong, and that it often “serves only to mask [the judiciary’s] reliance on untutored intuition.” McConnell, 59 U. Chi. L. Rev. at 151.

B. The endorsement test should not be applied to non-expressive government actions like taxation and spending.

The existing problems with the endorsement test are only magnified when it is stretched to cover gov-

ernment taxing and spending programs. There are two main reasons that “endorsement” is a category mistake when applied to government funding cases.

1. First, “endorsement” makes sense only if it applies to some expressive action by government. Endorsement is, after all, an expression of approval. But the government is not “saying something,” much less a single something, every time it spends a dollar or levies a tax. Cf. *Johanns v. Livestock Marketing Ass’n*, 544 U.S. 550, 564-65 (2005) (disconnecting government speech program from targeted tax assessment that supported program). Given the difficulty of determining legislative intent, it would be that much harder to determine the single message the government is sending by making a particular appropriation or adding a particular deduction to the Internal Revenue Code. See, e.g., *United States v. O’Brien*, 391 U.S. 367, 383 (1968) (“Inquiries into congressional motives or purposes are a hazardous matter.”)

The better view is that some government acts—proclamations, resolutions, declarations—constitute government expression, while other government acts, including fiscal acts, are not expressive. But without expressive content, there is no message to be sent, and no approval to be communicated. Taxing and spending are not, by themselves, communications of endorsement.

2. Second, even if endorsement could apply to non-expressive government action, there is no situation where a program of “true private choice” under *Zelman* would still constitute an unconstitutional

endorsement of religion. The endorsement test is thus redundant in the funding context.⁷

In the present case, Section 1089 passes muster under the Establishment Clause because it fulfills all three of the criteria used in *Zelman*. First, it is facially neutral toward religion, as it offers a tax credit for contributions to STOs regardless of whether the STO provides tuition for religious or non-religious schools. *Winn v. Ariz. Christian Sch. Tuition Org.*, 586 F.3d 649, 660 (9th Cir. 2009) (O’Scannlain, J., dissenting from denial of rehearing en banc). Second, the tax credits are available to a broad class of citizens, as any taxpayer wishing to contribute to an STO is eligible for the tax credit. *Id.* at 659. And third, the decision to direct money to an STO that funds religious versus secular schools belongs entirely to the taxpayer—aid reaches religious schools only as a result of the “genuine and independent choices of private individuals.” *Zelman*, U.S. 536 at 649; see also Brief of Arizona at 30-35. Thus, Section 1089 easily passes muster under *Zelman*.

Having satisfied the standard in *Zelman*, Arizona’s STO program cannot then be found to violate the endorsement test. In fact, the endorsement test could become relevant here only if the private choices of private citizens regarding which STO they would

⁷ Though not before the Court in this appeal, a program of direct aid that succeeds under this Court’s direct aid jurisprudence will also succeed under the endorsement test. See *Agostini*, 521 U.S. at 235 (“The same considerations that justify this holding require us to conclude that this carefully constrained program also cannot reasonably be viewed as an endorsement of religion.”). Thus, endorsement is a redundant inquiry in any funding case.

like to support were to somehow be conflated with, or mistaken for, government endorsement.

But this Court has repeatedly rejected the idea that private choices can be mistaken for government endorsement, noting that such a “transferred endorsement” principle would wreak havoc on policymakers. *Pinette*, 515 U.S. at 767-68 (plurality op.); see also *Bd. of Educ. v. Mergens*, 496 U.S. 226, 250 (1990) (noting the “crucial difference between *government* speech endorsing religion, which the Establishment Clause forbids, and *private* speech endorsing religion, which the Free Speech and Free Exercise Clauses protect”). If forced to account for potential misperceptions, “[e]very proposed act of private, religious expression in a public forum would force officials to weigh a host of imponderables * * *. If the State guessed wrong in one direction, it would be guilty of an Establishment Clause violation; if in the other, it would be liable for suppressing free exercise or free speech.” *Pinette*, 515 U.S. at 768. A “transferred endorsement” test would also disrupt settled establishment jurisprudence by invalidating policies that provide merely incidental benefits to religion. *Ibid.* Thus, the State should be held accountable only for “its *own* expression.” *Ibid.*

The same is true in funding cases involving true private choice. Here, for example, private choices may result in a majority of government funds benefiting students enrolled at religiously affiliated schools—as was the case in *Mueller* and *Zelman*. But “the constitutionality of a neutral educational aid program simply does not turn on whether and why, in a particular area, at a particular time, most private schools are run by religious organizations, or

most recipients choose to use the aid at a religious school.” *Zelman*, 536 U.S. at 658. If it were otherwise, courts could invalidate neutral government aid programs based on the idea that governments should predict how private individuals might use the aid and how a reasonable observer might perceive those private choices. *Pinette*, 515 U.S. at 767 (rejecting the notion that “school districts [should] guess whether some undetermined critical mass of the community might nonetheless perceive the district to be advocating a religious viewpoint”). Furthermore, because communal perceptions can change over time, it is impossible for legislators to predict whether government taxing and spending programs will be perceived as an endorsement of religion at various points in the future.

3. For these reasons, it is no surprise that this Court has *never* applied the endorsement test to invalidate a government funding decision. In the six cases decided since *Lynch v. Donnelly* in which a controlling majority of the Court has found endorsement, the challenged practice has been government speech, never government funding itself. See *Wallace*, 472 U.S. at 59-60; *Ball*, 473 U.S. at 392; *Edwards*, 482 U.S. at 593; *Allegheny*, 492 U.S. at 599; *Santa Fe*, 530 U.S. at 308; *McCreary County v. ACLU of Ky.*, 545 U.S. 844, 866 (2005). Whether it be government school curricula (*Ball*, *Edwards*), government displays (*Allegheny*, *McCreary*), or government-run ceremonies (*Wallace*, *Santa Fe*), the act of endorsement is always an expressive act.

This definition of endorsement as government expression is borne out by the fact that in all but one of these cases, the Court referred to a “message” of en-

dorsement that the government actor expressed. See *Wallace*, 472 U.S. at 61; *Ball*, 473 U.S. at 389; *Allegheny*, 492 U.S. at 598, 599; *Santa Fe*, 530 U.S. at 309-310; *McCreary*, 545 U.S. at 869; cf. *Edwards*, 482 U.S. at 593 (“religious view” inserted into curriculum)

To be sure, the Court has evaluated endorsement in some government funding cases, but it has never found endorsement in a funding case. See, e.g., *Zelman*, 536 U.S. at 655 (finding no “imprimatur”); *Mueller*, 463 U.S. at 399 (same); cf. *Widmar v. Vincent*, 454 U.S. 263, 276 n.12 (1981) (“an open forum in a public university does not confer any imprimatur of state approval”).

There is therefore no precedent for what the Ninth Circuit did here—find endorsement in a case involving government funding. Should it reach the issue, the Court should reject this approach.

III. The Ninth Circuit wrongly imported a disparate impact rule into Establishment Clause analysis.

Perhaps the most reckless of the Ninth Circuit’s errors was its holding that the STO program was constitutionally suspect because it resulted in “disproportionate funding” or a “disparity” in funding for religious schools. See *Winn*, 562 F.3d at 1013 (STO program “channels a *disproportionate* amount of government aid to sectarian STOs”); *id.* at 1017 (“*disproportionate* amount of the program aid is earmarked for use at religious schools”); see also *Winn*, 586 F.3d at 653 (Reinhardt, D.W. Nelson, Reinhardt, and Fisher, JJ., panel judges concurring in denial of rehearing en banc) (STO program “has created an

overwhelming *disparity* in the number of scholarships exclusively available for use at religious schools compared to the number available for use at secular schools”); *id.* at 657 (analyzing whether STO program would “result in *disproportionate funding* being made available only for use at religious institutions”) (emphases added). This analysis effectively injects a disparate impact rule into Establishment Clause jurisprudence—an unprecedented approach that has drastic consequences.

1. This Court has never held that mere disparate impact suffices to prove an Establishment Clause violation; it has always required unequal treatment. In *Larson v. Valente*, for example, a religious group challenged registration and reporting requirements that affected some religious organizations but not others. The state defended on the ground that the law created only a disparate impact and was therefore constitutional under *McGowan v. Maryland*, 366 U.S. 420 (1961) and *Everson. Larson*, 456 U.S. at 246 n.23. This Court rejected the state’s defense, but not on the ground that disparate impact could prove an Establishment Clause claim. Instead, it held that the law was unconstitutional because it was “not simply a facially neutral statute [that] * * * happen[ed] to have a ‘disparate impact’ upon different religious organizations”; it was a law that “ma[de] explicit and deliberate distinctions between religious organizations.” *Ibid.*

Similarly, in *Hernandez v. Commissioner*, the Court held that even where there is a “disparate burden,” a law “does not violate the Establishment Clause merely because it ‘happens to coincide or harmonize with the tenets of some or all religions.’”

490 U.S. 680, 696 (1989) (quoting *McGowan*, 366 U.S. at 442). And in *Mueller v. Allen*, the Court said “[w]e would be loath to adopt a rule grounding the constitutionality of a facially neutral law on annual reports reciting the extent to which various classes of private citizens claimed benefits under the law.” 463 U.S. 388, 401 (1983). This even though more than 95% of the students participating in the *Mueller* program attended private religious schools. *Id.* at 391. See also *Zelman*, 536 U.S. at 658-660.

2. The disparate impact rule adopted by the Ninth Circuit would have a drastic impact on taxation at the federal, state, and local levels. Allowing disparate impact claims would force government bodies to evaluate whether every action they take might result in differential outcomes among religious groups, or between religious people and the non-religious. The impact could be thought of as a set of concentric circles, with those provisions most likely to be affected by the Ninth Circuit’s rule in the middle, surrounded by ever-widening sets of tax credits, deductions, and exemptions.

In the inner circle would be similar tax credit programs in other states. For example, Florida has a tax credit program very similar to Arizona’s. See Fla. Stat. §§ 220.1875, 1002.395 (2010); App.26a. As of the first quarter of 2010, 83.5% of the student-beneficiaries of Florida’s tax credit program attended religious schools and 79.5% of the recipient schools were religious. See Florida Department of Education, Florida Tax Credit Scholarship Program: February Quarterly Report 2010 at 5 (2010). That percentage is very close to the 85% of STO funding that went to

students attending Arizona religious schools. *Winn*, 562 F.3d at 1017.

Georgia enacted a similar program in 2008. See Ga. Code Ann. §§ 20-2A-1 *et seq.*; 48-7-29.16; App.27a-28a. As of October 2009, there were twenty-five student scholarship organizations; of the ten that maintain detailed information on their websites regarding partner schools, eight partner with religious schools and four do so exclusively. See Center for an Educated Georgia, Tuition Tax Credit Scholarship Program, http://www.educatedgeorgia.org/forschools-q10007-Tuition_Tax_Credit_Scholarship_Program_HB_1133.aspx (last visited June 21, 2010).

Similar programs exist in Indiana, Iowa, Pennsylvania, and Rhode Island. See Ind. Code Ann. § 6-3.1-30.5-1 *et seq.*, App.35a; Iowa Code § 422.11S, App. 36a; 72 Pa. Cons. Stat. § 8705-F *et seq.*, App.92a; R.I. Gen. Laws § 44-62-1 *et seq.*; App.94a.

But there is no real reason, given the logic of the Ninth Circuit's disparate impact rule, to stop at directly analogous tuition tax credit programs. In the second circle of affected tax laws would be the federal charitable tax deduction, state tax exemptions, and the like.

The federal tax deduction for charitable contributions would be subject to challenge under any disparate impact rule. It covers gifts and contributions made to institutions "organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes." 26 U.S.C. § 170(a)(1), (c)(2)(B). Under the Ninth Circuit's approach, courts would have to determine whether religious charitable

organizations receive a “disproportionate” number of these gifts.

In 2009, one subset of religious organizations—houses of worship and church organizing bodies—received a projected 33%, or \$100.95 billion, of all private giving whereas the education sector (the second largest recipient sector) received 13%, or \$40.01 billion. Giving USA 2010: Executive Summary 12-13 (2010), *available at* www.givingusa2010.org/freeform.php. Additionally, from 1966 through and including 1996, houses of worship and church organizing bodies received over 40% of private giving and from 1983 through 1988, over 50%. Kennard T. Wing *et al.*, *The Nonprofit Almanac 2008* 74-75 tbl.3.2 (2008). While data to this effect is not available, when all religious institutions (including private religious schools, hospitals, and other “parachurch” organizations) are considered together, donations to religious organizations very likely represent the significant majority of all charitable donations under Section 170.

Other tax provisions likely to be the subject of disparate impact litigation under the Establishment Clause would be the federal charitable tax exemption provided for under 26 U.S.C. § 501(c)(3), and analogous exemptions from state income and property taxes. See *Walz*, 397 U.S. at 676-77 (“[f]ew concepts are more deeply embedded in the fabric of our national life, beginning with pre-Revolutionary colonial times, than for the government to exercise * * * benevolent neutrality toward churches and religious exercise generally” through charitable tax exemptions). It could easily be argued that these exemp-

tions “disproportionately” benefit religious organizations.

The Ninth Circuit’s disparate impact rule has already had an unfortunate effect on this sort of tax exemption. A California federal district court, relying heavily upon the Ninth Circuit’s decision in this case, recently denied a motion to dismiss a challenge to the parsonage exemption provided for in 26 U.S.C. § 107. See *Freedom From Religion Foundation, Inc. v. Geithner*, No. Civ. 2:09-2894, 2010 WL 2089339 (E.D. Cal. May 21, 2010).

The outer circle of affected tax laws is far broader, and includes hundreds of statutes that provide for federal and state tax credits, tax deductions, and tax exemptions that would be affected by the Ninth Circuit’s disparate impact rule. The Appendix to this brief is offered to provide the Court with some idea of the scope of the outer circle. The list is meant to be as comprehensive as possible, but doubtless omits many provisions, including all tax provisions enacted by municipalities.

All of these provisions are implicated to a greater or lesser degree by the logic of the Ninth Circuit’s disparate impact rule. If the rule is allowed to stand, every one of these provisions could spark an Establishment Clause lawsuit. Such an outcome should be prevented, as it would “promote the kind of social conflict the Establishment Clause seeks to avoid.” *Van Orden*, 545 U.S. at 699 (Breyer, J., concurring in the judgment).

* * * * *

The Ninth Circuit’s decision in this case includes three unwarranted departures from existing Estab-

lishment Clause jurisprudence: creating a state taxpayer analogue to the *Flast* exception, applying the endorsement test to state funding decisions, and importing disparate impact analysis into the Establishment Clause context. Each is not only unsound but would further muddle an already confused area of the law. This Court should reject all three.

CONCLUSION

For the foregoing reasons, the Ninth Circuit's ruling should be reversed, and the case dismissed for lack of standing or, in the alternative, failure to state a claim upon which relief may be granted.

Respectfully submitted,

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APPENDIX

A PARTIAL LIST OF TAX STATUTES POTENTIALLY
IMPLICATED BY *ACSTO V. WINN* AND *GARRIOTT V.*
WINN

<u>Statute</u>	<u>Description</u>
UNITED STATES	
26 U.S.C. § 21	providing for a credit against income taxation for expenses for household and dependent care services, including care rendered in churches and by religious organizations
26 U.S.C. § 79	exempting church plans (defined by 26 U.S.C. § 414(e)) from the general rule that the value of employer provided group life insurance plans are taxable income to the employee
26 U.S.C. § 107	excluding from income taxation the rental value of a home provided, or the rental allowance for housing provided, as remuneration to clergy
26 U.S.C. § 117	exclusion from income for qualified tuition scholarships, including for religious seminary students and students studying to become members of the clergy
26 U.S.C. § 119	excluding from income taxation the value of meals and lodging furnished to an employee, including kosher meals for rabbis and paid rabbinical fellows, meals fed to employees in church sponsored soup kitchens, and

<u>Statute</u>	<u>Description</u>
	meals and lodging in church facility and in off-site locations
26 U.S.C. § 129	excluding from income taxation payments by an employer for dependent care assistance, including for care by religious provider in a religious facility
26 U.S.C. § 132	excluding from income taxation the value of certain employee fringe benefits, including reduced tuition expenses for teachers at private religious schools and certain other fringe benefits provided by religious employers
26 U.S.C. § 162	deducting from the calculation of income tax the value of trade and business expenses including expenses for developing and operating religious businesses (if not described by 26 U.S.C. § 170 (relating to deductible charitable contributions))
26 U.S.C. § 170	deducting from the calculation of income tax charitable contributions to religious, educational, and other charitable organizations
26 U.S.C. § 213	deducting from the calculation of income tax the value of certain medical and dental expenses, which might include expenses for spiritual healing performed by clergy

<u>Statute</u>	<u>Description</u>
	members (if not described by 26 U.S.C. § 170 (relating to deductible charitable contributions))
26 U.S.C. § 265(a)(6)(B)	deducting from the calculation of income tax the mortgage interest and real property tax paid on parsonages described by 26 U.S.C. § 107
26 U.S.C. §§ 410(c), 410(d), 411(e), 412(e), 415(c)(7)	giving churches the option of exempting church plans (defined by 26 U.S.C. § 414(e)) from some of the requirements of qualified employee trusts (which are subject to favorable tax rules under 26 U.S.C. § 401)
26 U.S.C. § 501(c)(3)	exempting from income taxation religious, educational, and other charitable organizations
26 U.S.C. § 501(c)(10)	exempting from income taxation domestic fraternal societies, the net earnings of which are devoted exclusively to religious, educational, and other charitable organizations
26 U.S.C. § 529	exempting from income taxation qualified tuition programs that permit taxpayers to purchase “tuition credits” for the higher education tuition expenses of a beneficiary, including for students in qualified religious schools and seminaries

<u>Statute</u>	<u>Description</u>
26 U.S.C. § 530	exempting from income taxation Coverdell education savings accounts (trusts to pay the qualified higher education expenses of a beneficiary)
26 U.S.C. § 642(c)	deducting from the calculation of estate and trust income tax the revenue earned from assets set aside for charitable purposes (defined by 26 U.S.C. § 170(c)), including set-asides for religious purposes and to benefit religious organizations
26 U.S.C. § 664	exempting from income taxation charitable remainder trusts, the remainder of which, at the expiration of the trust, passes to an organization described by 26 U.S.C. § 170(c) (which includes religious organizations)
26 U.S.C. §§ 2053(d), 2055	deducting from the calculation of estate tax the value of the portion of an estate given to a corporation organized and operated exclusively for religious or other charitable purposes
26 U.S.C. §§ 2053(d), 2106(a)	the corollary to 26 U.S.C. § 2055 for non-residents who are not citizens of the United States
26 U.S.C. § 2522	deducting from the calculation of gift tax the value of gifts given to religious and other charitable

<u>Statute</u>	<u>Description</u>
	organizations
26 U.S.C. § 3121(b)(8), (i)(4)	exempting from income for purposes of FICA taxation compensation for certain services performed by ministers and members of a religious order for duties required by that order, for services performed under the employ of a church if the church elects not to be subject to FICA taxation under 26 U.S.C. § 3121(w), and for remuneration for the value of room, board, clothing and other specified perquisites
26 U.S.C. § 3306	excluding from the definition of “employment,” for the purpose of calculating federal unemployment tax imposed on employers, services performed in the employ of an organization described by 26 U.S.C. 501(c)(3), which includes religious organizations
26 U.S.C. § 3401(a)(9)	exempting from federal income tax withholding wages earned by a minister in the exercise of his ministry or by a member of a religious order in the exercise of the duties of that order
26 U.S.C. § 4947	exempting from income taxation certain trusts not described by 26 U.S.C. § 501(c)(3) but devoted to the purposes described by 26 U.S.C. § 170(c)(2)(B) (which includes religious

<u>Statute</u>	<u>Description</u>
	purposes)
26 U.S.C. §§ 4980B(d), 4980D(b)(3) (C), 980F(f)(2)	exempting church plans (defined by 26 U.S.C. § 414(e)) from excise taxation imposed on group healthcare insurance plans for failing to meet certain requirements generally imposed on group healthcare insurance plans
26 U.S.C. § 6115	exempting charitable organizations described by 26 U.S.C. § 170(c) (which includes religious organizations) from the requirement to disclose to a donor the value of goods received in exchange for a quid pro quo donation when the donation is in exchange for an intangible religious benefit (thus rendering such donations more easily deductible)
29 U.S.C. §§ 1003, 1321	exempting church plans (defined for some purposes as a plan established by a church or a collection of churches that is exempt from tax under 26 U.S.C. § 501 and defined for other purposes as plans described by 26 U.S.C. § 414(e)) from some of the requirements of ERISA
ALABAMA	
ALA. CODE § 40-8-1(d)	exempting from property taxation all real and personal property devoted to religious, educational, and other

<u>Statute</u>	<u>Description</u>
	charitable organizations
ALA. CODE § 40-9-1(1), (6)	exempting from property taxation all real and personal property used exclusively for religious worship, schools, libraries of ministers, and all religious books kept for sale by ministers
ALA. CODE § 40-9-12	exempting from license and excise taxation many individual organizations, including certain religious organizations
ALA. CODE § 40-12-82	exempting from license taxation on certain public entertainment such entertainment exclusively for religious, educational, or other charitable purposes
ALA. CODE § 40-14-40	exempting from franchise taxation religious, educational, and benevolent corporations
ALA. CODE § 40-14A-43	exempting from excise taxation on business all organizations described by 26 U.S.C. § 501(a) (which includes religious organizations), and certain other organizations operated for religious purposes
ALA. CODE § 40-15B-2	deducting from the calculation of estate tax the value of any interest in the estate that qualifies as a charitable deduction (which includes property set aside for religious uses)
ALA. CODE §	deducting from the calculation of

<u>Statute</u>	<u>Description</u>
40-16-1(6)	excise tax on financial institutions all donations made by such financial institutions to religious, educational, and other charitable institutions
ALA. CODE § 40-18-2.1	exempting from income taxation all income earned from missionary service in a foreign country for at least 24 months at the direction of a church or religious organization
ALA. CODE § 40-18-15(a)(10)	deducting from the calculation of income tax the value of charitable donations described by 26 U.S.C. § 170 (which includes donations to religious organizations)
ALA. CODE § 40-18-25.1	exempting from income taxation trusts described by 26 U.S.C. § 501 (which includes religious organizations)
ALA. CODE § 40-18-32	exempting from corporate income taxation organizations described by 26 U.S.C. § 501(a) (which includes religious organizations)
ALA. CODE § 40-18-33	deducting from the calculation of income tax all federal deductions, including the deduction provided by 26 U.S.C. § 170 for donations to religious and other charitable organizations
ALA. CODE § 40-22-5.1	exempting from recordation tax any deed or similar instrument executed for the purpose of carrying out the

<u>Statute</u>	<u>Description</u>
	division of any church or religious organization or for the merger of such organizations
ALA. CODE § 40-23-62(20)	exempting from use taxation the storage or consumption of religious magazines and publications, including when distributed in Bible classes or by religious organizations
ALASKA	
ALASKA STAT. § 29.45.030 (a)(3), (b)	exempting from property taxation property used exclusively for religious, educational, or other charitable purposes, including the residence of certain religious educators and the physical structure and furniture of places of worship
ALASKA STAT. § 43.40.100 (2)(E)	exempting from excise taxation on motor fuel such fuel used by charitable institutions
ALASKA STAT. § 43.20.014	providing for a credit against income taxation for contributions to private accredited colleges for educational purposes
ALASKA STAT. § 43.20.036(j)	deducting from the calculation of income tax certain contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
ALASKA STAT. § 43.56.018	providing for a credit against property taxation for contributions to private accredited colleges for

<u>Statute</u>	<u>Description</u>
	educational purposes
ARIZONA	
ARIZ. REV. STAT. ANN. § 42- 5069(C)(10)	exempting from excise taxation the leasing or renting of real property for the purpose of religious worship by charitable organizations described by 26 U.S.C. § 501(c)(3)
ARIZ. REV. STAT. ANN. § 42-5073(A)(1)	exempting from excise taxation the activities or projects of bona fide religious or educational institutions
ARIZ. REV. STAT. ANN. § 42-5159 (A)(13)(f), (j), (l)	exempting from use taxation tangible property purchased by a nonprofit organization described by 26 U.S.C § 501(c)(3) (which includes religious organizations) that uses such property to assist the physically or mentally handicapped, for job training and placement, that severs meals to the needy at no cost, or that provides low-income rental housing for the elderly
ARIZ. REV. STAT. ANN. § 42- 5159(A)(15)(a) , (A)(32), (A)(49)	exempting from use taxation tangible property sold by nonprofit charitable organizations described by 26 U.S.C. § 501(c)(3), motor vehicles that are provided to charitable or educational institutions described by 26 U.S.C. § 501(c)(3), and prepared food donated by a restaurant to a nonprofit charitable organization described by

<u>Statute</u>	<u>Description</u>
	26 U.S.C. § 501(c)(3) that regularly serves meals to the needy
ARIZ. REV. STAT. ANN. § 42-11109	exempting from property taxation property used primarily for religious worship
ARIZ. REV. STAT. ANN. § 42-11121	exempting from property taxation “community service organizations,” defined in part with reference to 26 U.S.C. § 501(c)(3) dedicated to providing community services, which include youth programming, child care, counseling, training, and disaster relief (including such organizations operated by religious entities)
ARIZ. REV. STAT. ANN. § 42-11129	exempting from property taxation property owned by a fraternal society described by 26 U.S.C. § 501(c)(8) if the earnings of such organization are devoted to religious, educational, or other charitable purposes, or by 26 U.S.C. § 501(c)(10) (limited by definition to organizations the net earnings of which are devoted to religious, educational, or other charitable organizations)
ARIZ. REV. STAT. ANN. § 42-11132(B)	exempting from property taxation property owned by religious, educational, or other charitable institutions leased to nonprofit educational organizations to be used

<u>Statute</u>	<u>Description</u>
	for elementary or secondary educational instruction
ARIZ. REV. STAT. ANN. § 43-1088	providing for a credit against income taxation for certain charitable donations to qualifying organizations, defined with reference to 26 U.S.C. § 501(c)(3) (which includes religious organizations)
ARIZ. REV. STAT. ANN. § 43-1089	providing for a credit against income taxation for contributions to school tuition organizations, defined with reference to 26 U.S.C. § 501(c)(3) (which includes religious organizations)
ARIZ. REV. STAT. ANN. § 43-1201	exempting from income tax religious, educational, other charitable corporations, and other organizations described by 26 U.S.C. § 501
ARIZ. REV. STAT. ANN. § 43-1215	exempting from income taxation religious organizations (other than religious trusts), certain educational organizations, and organizations principally controlled by religious organizations
ARKANSAS	
ARK. CODE ANN. § 21-13-111(a)(2)	deducting from the calculation of income tax certain expenses incurred by volunteers of charitable organizations (including religious organizations) in connection with

<u>Statute</u>	<u>Description</u>
	their volunteer work
ARK. CODE ANN. § 26-3-301(7), (12)	exempting from property taxation all buildings belonging to institutions of “purely public charity,” all church property (including administrative buildings and parsonages), and certain land associated with both
ARK. CODE ANN. § 26-3-303	exempting from property taxation parsonages owned by churches for use as ministerial residences
ARK. CODE ANN. § 26-51- 303(9)	exempting from income taxation religious, educational, and other charitable organizations
ARK. CODE ANN. § 26-51- 419	deducting from the calculation of income tax the value of charitable donations described by 26 U.S.C. § 170 (which includes donations to religious organizations)
ARK. CODE ANN. § 26-51- 502	providing for a credit against income taxation for the expense of dependent care, defined with reference to 26 U.S.C. § 21 (which applies equally to child care rendered by churches)
ARK. CODE ANN. § 26-51- 508	providing for a credit against income taxation for the expenses associated with operating a child care facility described by ARK. CODE ANN. § 26-52-516 (which might include facilities operated by church and religious organizations)

<u>Statute</u>	<u>Description</u>
ARK. CODE ANN. § 26-51- 902(13)(D)	excluding from the definition of “wages” for income tax withholding purposes the remuneration paid for the services of a minister in the exercise of his ministry or the members of a religious order in the satisfaction of the duties of that order
ARK. CODE ANN. § 26-52- 401(1), (2), (4), (14)	exempting from excise taxation on gross receipts certain receipts from sales of personal property or services by churches or other charitable organizations, newspapers and certain other repeating publications
ARK. CODE ANN. § 26-52- 413	exempting from excise taxation on gross receipts the receipts from sales to orphans’ homes and children’s homes that are operated by a church, religious organization, or other benevolent charitable association
ARK. CODE ANN. § 26-52- 516	providing for a credit against excise taxation on gross receipts in the form of an <i>ex post</i> cash refund receipts from the operation of certain licensed child care facilities, even if the facility is operated by a church or religious organization
ARK. CODE ANN. § 26-59- 108	exempting from estate taxation bequests made to any religious, educational, or other charitable

<u>Statute</u>	<u>Description</u>
	institution
ARK. CODE ANN. § 26-63- 403	exempting from excise taxation on tourism the gross receipts or proceeds derived from the not-for-profit sale or rental of tangible property or services (but excluding revenue from admissions to tourist attractions)
CALIFORNIA	
CAL. REV. & TAX. CODE § 62(k)	excluding from the definition of “change in ownership,” and thus from property transfer taxation, any transfer of property or an interest between certain corporations, including religious corporations
CAL. REV. & TAX. CODE §§ 206, 206.1, 207, 207.1	exempting from property taxation all churches, all buildings and land used exclusively for religious worship, certain other property owned by or leased to a church, and certain real property necessary for the parking of automobiles of people attending religious services
CAL. REV. & TAX. CODE § 213	exempting from property taxation certain property brought into the state exclusively from religious, educational, or other charitable purposes
CAL. REV. & TAX. CODE §§ 214, 214.1	exempting from property taxation certain property used exclusively for religious, educational, or other

<u>Statute</u>	<u>Description</u>
	charitable purposes
CAL. REV. & TAX. CODE § 6362.8	exempting from sales taxation receipts from the sale of any component parts of a publication issued by an organization described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
CAL. REV. & TAX. CODE §§ 6363, 6363.5	exempting from sales taxation receipts from the sale of food served to private school students and meals served by any religious organization at a gathering conducted under its auspices
CAL. REV. & TAX. CODE § 6375	exempting from sales taxation receipts from the sale and consumption of tangible property made by organizations described by CAL. REV. & TAX. CODE § 214 and dedicated to the relief of poverty
CAL. REV. & TAX. CODE § 6375.5	exempting from sales taxation receipts from the sale of children's clothing to nonprofit organizations described by CAL. REV. & TAX. CODE § 23701d (which includes religious organizations) to be distributed for free to children
CAL. REV. & TAX. CODE §§ 6408, 6409	exempting from use taxation the storage or consumption of medical health literature or health safety education materials by certain organizations described by CAL. REV.

<u>Statute</u>	<u>Description</u>
	& TAX. CODE § 214 and engaged in the dissemination of medical or health safety information
CAL. REV. & TAX. CODE § 7284.1	exempting from local taxation any minister of any religious organization described by 26 U.S.C. § 501(c)(3)
CAL. REV. & TAX. CODE § 17073	deducting from the calculation of income tax most federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious institutions)
CAL. REV. & TAX. CODE § 17280(d)	deducting from the calculation of income tax mortgage interest payments and real property taxes paid on parsonages described by 26 U.S.C. § 107
CAL. REV. & TAX. CODE § 23701d	exempting from corporate income taxation religious, educational, or other charitable organizations
CAL. REV. & TAX. CODE § 23741	exempting from income taxation specifically applicable to other otherwise tax exempt organizations the rental income received by an exempt church (such as one described by CAL. REV. & TAX. CODE § 23701d) from another exempt church
CAL. REV. &	deducting from the calculation of

<u>Statute</u>	<u>Description</u>
TAX. CODE §§ 24357, 24359(b)	corporate income tax the value of charitable contributions to religious, educational, or other charitable organizations
COLORADO	
COLO. REV. STAT. §§ 39-3-106, 39-3-106.5, 39-3-116	exempting from property taxation real and personal property owned and used for religious worship and other religious purposes
COLO. REV. STAT. §§ 39-3-107, 39-3-116	exempting from property taxation real and personal property owned and used for nonprofit schools
COLO. REV. STAT. §§ 39-3-109, 39-3-116	exempting from property taxation real and personal property owned and used for charitable purposes if such property is residential and used as part of a church, school, or other exempt organization
COLO. REV. STAT. §§ 39-3-112, 39-3-116	exempting from property taxation real and personal property owned and used by charitable organizations irrevocably dedicated to religious or other charitable purposes if such property is residential and used as an orphanage, home for the aged, family service facility for single-parent families, low-income households
COLO. REV. STAT. § 39-22-	deducting from the calculation of income tax all federal itemized

<u>Statute</u>	<u>Description</u>
104	deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
COLO. REV. STAT. § 39-22-301	providing for a credit against corporate income taxation for certain crop or livestock contributions to organizations exempt from taxation under the Internal Revenue Code (including religious organizations described by 26 U.S.C. § 501(c)(3))
COLO. REV. STAT. §§ 39-26-705, 39-26-708, 39-26-718	exempting from sales and use taxation the consumption of ink and newsprint (even if used for religious publications), the use of goods donated by their manufacturer to an organization described by 26 U.S.C. § 501(c)(3) (which includes religious organizations), all sales of construction and building materials to improve land and buildings owned and used by charitable organizations in their charitable functions, all sales to charitable organizations in the conduct of their charitable functions, and occasional sales by charitable organizations
CONNECTICUT	
CONN. GEN. STAT. § 12-81(7), (8), (9),	exempting from property taxation property used for educational or other charitable purposes, the funds

<u>Statute</u>	<u>Description</u>
(12)-(15), (58)	and estate of certain colleges (including religious colleges), property loaned without charge to tax-exempt educational institutions or to any religious or other tax-exempt charitable organization, personal property of religious organizations if its principal or income is used for religious or other charitable purposes, houses of worship and the land they sit on and certain internal furniture, real property and equipment owned or held by religious organizations and used as a school or for certain other purposes, and certain parsonages
CONN. GEN. STAT. § 12-347	exempting from transfer taxation transfers of property to religious, educational, or other charitable organizations
CONN. GEN. STAT. §§ 12-407(a)(17), 12-408, 12-411	exempting from sales and use taxation on lodging houses certain religious and other charitable homes for the aged or ill, summer camps for children operated by religious and other charitable organizations, lodging accommodations at educational institutions, and lodging accommodations operated by a nonprofit organization exempt from tax under 26 U.S.C. § 501(a) (which includes religious organizations)

<u>Statute</u>	<u>Description</u>
CONN. GEN. STAT. § 12-412(5), (8), (9), (109), (114)	exempting from sales and use taxation sales of tangible property by or to any organization described by 26 U.S.C. § 501(c)(3) (which includes religious organizations), food products sold in student cafeterias and other locations maintained in a private or private religious school or college, college textbooks and magazines and newspapers
CONN. GEN. STAT. § 12-543	exempting from excise taxation on club dues such dues or fees paid to clubs sponsored and controlled by religious and other charitable organizations
CONN. GEN. STAT. § 12-701a	providing for a credit against income taxation for contributions to qualified tuition programs described by 26 U.S.C. § 529(b) that permit taxpayers to purchase “tuition credits” for the higher education tuition expenses of a beneficiary, including for students in qualified religious schools and seminaries
CONN. GEN. STAT. § 12-710	exempting from income taxation organizations described by 26 U.S.C. § 501(c) (which includes religious organization) and other entities exempt from federal income tax

<u>Statute</u>	<u>Description</u>
DELAWARE	
DEL. CODE ANN. tit. 8, § 501	exempting from corporate franchise taxation religious, educational, or purely charitable associations and certain tax exempt organizations (defined with reference to 26 U.S.C. § 501(c)(3) (which includes religious organizations)
DEL. CODE ANN. tit. 9, §§ 8105, 8106	exempting from property taxation certain property owned by churches or religious societies, colleges or schools, and certain other charitable corporations
DEL. CODE ANN. tit. 9, § 8151	exempting from property taxation land and improvements held by churches, religious societies, and other charitable corporations to provide nonprofit housing for the elderly
DEL. CODE ANN. tit. 30, § 1109	deducting from the calculation of income tax most federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170
DEL. CODE ANN. tit. 30, § 1507	exempting from a lien imposed on the gross estate of a resident decedent for the purposes of estate taxation any property for which a charitable deduction was permitted under 26 U.S.C. § 2055 (which

<u>Statute</u>	<u>Description</u>
	includes estate interests dedicated to religious organizations)
DEL. CODE ANN. tit. 30, § 1902(b)(2)	exempting from corporate income taxation religious, educational, and other charitable corporations or trusts
DEL. CODE ANN. tit. 30, § 2115	exempting from license taxation on places of amusement such organizations that devote all profits to religious, charitable, or philanthropic purposes
DEL. CODE ANN. tit. 30, § 5401(1)(q)	exempting from realty transfer taxation certain conveyances to religious organizations
DEL. CODE ANN. tit. 30, § 6101	exempting from excise taxation on hotel lodging “hotels” operated by religious, educational, other charitable organizations, and summer camps
FLORIDA	
FLA. STAT. § 196.192	exempting from property taxation all property owned by tax exempt entities if used for tax exempt purposes
FLA. STAT. § 196.196	exempting from property taxation property used for religious, including for public worship, or other charitable purposes, property owned by an organization described by 26 U.S.C. § 501(c)(3) that intends to use such property for low income

<u>Statute</u>	<u>Description</u>
	housing
FLA. STAT. § 196.1961	exempting from property taxation certain historic property
FLA. STAT. § 196.1975	exempting from property taxation certain nonprofit homes for the aged overseen by an organization described by 26 U.S.C. § 501(c)(3) (which includes religious organizations), particularly exempting the portions of such homes used for religious services
FLA. STAT. § 196.1986	exempting from property taxation community centers owned by nonprofit organizations and used for religious, educational, or other charitable purposes
FLA. STAT. § 196.1987	exempting from property taxation property owned by an organization described by 26 U.S.C. § 501(c)(3) and used to exhibit, illustrate, and interpret Biblical manuscripts and other Biblical archives
FLA. STAT. § 196.199(2)(c)	exempting from property taxation governmental property leased to an organization that uses the property exclusively for religious or other charitable purposes
FLA. STAT. § 199.183(2)	exempting from intangible property taxation such intangible personal property owned by certain nonprofit religious, educational (including

<u>Statute</u>	<u>Description</u>
	religious schools), or other charitable institutions (defined with reference to 26 U.S.C. § 501(c)(3) (which includes religious institutions))
FLA. STAT. § 202.125(4)	exempting from excise taxation on the sale of communications services such sales to homes for the aged, religious institutions, or educational institutions (including religious schools) described by 26 U.S.C. § 501(c)(3)
FLA. STAT. §§ 205.022, 205.191, 205.192	exempting from local license taxation the religious, educational, or charitable functions or occasional fundraising projects of nonprofit religious, educational, or charitable institutions, or for practicing the tenets of any church
FLA. STAT. § 212.06(9)	exempting from sales and use taxation the use, sale, or distribution of religious publications, Bibles, certain other religious books and equipment that is part of prayer services
FLA. STAT. § 212.08(5)(m), (7)(k), (m), (p), (r)	exempting from sales and use taxation educational materials purchased by certain licensed child care facilities, the sale of meals provided by nonprofit organizations to handicapped, elderly, or indigent persons, sales or leases directly to religious institutions (including

<u>Statute</u>	<u>Description</u>
	certain non-church organizations described by 26 U.S.C. § 501(c)(3) when carrying out their religious activities, sales or leases to other organizations described by 26 U.S.C. § 501(c)(3), sales of school books, certain other publications, and school lunches in private religious schools
FLA. STAT. § 220.13(1)(b) (1)	deducting from the calculation of income tax, the value of “excess charitable contributions” described by 26 U.S.C. § 170(d)(2)
FLA. STAT. § 220.13(2)	deducting from the calculation of income tax most federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170
FLA. STAT. § 220.183(2)(c) (11)	providing for a credit against income taxation for certain community contributions undertaken by an “eligible sponsor,” defined to include community-based organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations) dedicated to providing affordable housing, or economic or community development
FLA. STAT. §§ 220.1875, 1002.395	providing for a tax credit against corporate income taxation for donations to scholarship-funding organizations which provide

<u>Statute</u>	<u>Description</u>
	scholarships for students attending private schools, including private religious schools
GEORGIA	
GA. CODE ANN. § 48-5-41(a)(2.1)-(3), (a)(6)	exempting from property taxation all places of religious worship, all property owned and operated as a church or association of churches when described by 26 U.S.C. § 501(c)(3), all property owned by religious groups and used as nonprofit single-family residences, all buildings used as colleges or seminaries of learning, and the property of certain nonprofit homes for the aged described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
GA. CODE ANN. § 48-5-470.2	exempting from property taxation on motor vehicles the vans and buses owned by religious groups used for maintaining exempt properties or for transporting individuals to religious services or on trips sponsored by such religious groups
GA. CODE ANN. § 48-7-27(a)(1)	deducting from the calculation of income tax all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170
GA. CODE	providing for a credit against income

<u>Statute</u>	<u>Description</u>
ANN. § 48-7-29.16	taxation for qualified donations to student scholarship organizations for the payment of tuition and fees at a qualified school (including private religious schools)
GA. CODE ANN. § 48-7-100(10)(C)	excluding from the definition of “wages” for the purpose of income tax withholding requirements remuneration paid for services performed by a minister in the exercise of his ministry or by members of a religious order in the exercise of the duties of that order
GA. CODE ANN. § 48-8-3(7.1), (9), (10), (13), (15), (16), (39)	exempting from sales taxation sales of tangible property and services to nonprofit organizations designated to provide services to the mentally handicapped, to be used by private schools, sales of food to pupils and employees of certain private elementary and secondary schools, sales of any religious publication, certain fundraising sales by religious institutions, sales of pipe organs or steeple bells to any church described by 26 U.S.C. § 501(c)(3), sales of the Bible and similar religious texts, and certain fundraising sales by private schools
GA. CODE ANN. § 48-13-5(2)(B)(v)	exempting from the calculation of “gross receipts” for the purpose of an excise tax the revenue from

<u>Statute</u>	<u>Description</u>
	charitable contributions received by certain nonprofit organizations
HAWAII	
HAW. REV. STAT. §§ 235-2, 235-2.2, 235-2.3	deducting from the calculation of income tax most federal itemized deductions including the deduction for charitable donations described by 26 U.S.C. § 170 (which includes donations to religious organizations)
HAW. REV. STAT. § 235-55.6	providing for a credit against income taxation for expenses for certain dependent care services
HAW. REV. STAT. § 237-16.8	exempting from excise taxation the value or income from convention or conference fees to religious, educational, or other charitable organizations described by 26 U.S.C. § 501(c)(3)
HAW. REV. STAT. § 237-23(a)(4)	exempting from excise taxation religious, educational, or other charitable organizations
HAW. REV. STAT. § 237D-3(2), (3)	exempting from excise taxation on accommodations the school dormitories of private schools and lodging provided by nonprofit organizations for religious, educational, or charitable purposes
HAW. REV. STAT. § 246-32(b)(1), (3)	exempting from property taxation schools that satisfy compulsory attendance laws (which include religious schools), colleges, property

<u>Statute</u>	<u>Description</u>
	used for church purposes, and parsonages
HAW. REV. STAT. § 256-4	exempting from income taxation qualified college savings accounts that permit taxpayers to save for the higher education tuition expenses of a beneficiary
IDAHO	
IDAHO CODE ANN. § 63-602B	exempting from property taxation property belonging to any religious organization used for any religious, educational, or recreational purposes
IDAHO CODE ANN. § 63-602E	exempting from property taxation all property used for a nonprofit school or for educational purposes
IDAHO CODE ANN. § 63-3022(j)(2)	deducting from the calculation of income tax all federal itemized deductions, including the deduction for charitable contributions defined by 26 U.S.C. § 170 (which includes donations to religious organizations)
IDAHO CODE ANN. § 63-3025B	exempting from income taxation organizations described by 26 U.S.C. § 501(a), including religious organizations
IDAHO CODE ANN. § 63-3029A	providing for a credit against income taxation half the value of all donations to charities for the benefit of certain schools
IDAHO CODE	exempting from sales taxation the

<u>Statute</u>	<u>Description</u>
ANN. § 63-3622J	sale of certain meals at private schools, under programs to provide meals for the aging, and by a church to its members
IDAHO CODE ANN. § 63-3622O(1)(a)	exempting from sales taxation sales to or by educational institutions, defined to include religious schools
IDAHO CODE ANN. § 63-3622KK	exempting from sales taxation those religious organizations described by IDAHO CODE ANN. § 63-602B
ILLINOIS	
35 ILL. COMP. STAT. 5/203(e)(1)	deducting from the calculation of income tax the value of all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes donations to religious organizations)
35 ILL. COMP. STAT. 5/205	exempting from income taxation organizations described by 26 U.S.C. § 501(a) (which includes religious organizations)
35 ILL. COMP. STAT. 5/210	providing for a credit against corporate income taxation for expenses paid by an employer to provide a child care facility for its employees
35 ILL. COMP. STAT. 5/218	providing for a credit against corporate income taxation for contributions to employees' college savings accounts, which will reduce

<u>Statute</u>	<u>Description</u>
	the higher education tuition expenses of a beneficiary
35 ILL. COMP. STAT. 105/3-5(4), 120/2-5	exempting from income taxation and from excise taxation on retailers the personal property of religious, educational, and other charitable organizations for the benefit of seniors
35 ILL. COMP. STAT. 155/3, 155/4, 157/10-15, 158/15-10	exempting from excise taxation on the use of automobiles, aircraft, and watercraft and on the rental of automobiles the use or rental of such vehicles by religious, educational, and other charitable organizations
35 ILL. COMP. STAT. 173/5-50	exempting from excise taxation on gas the use of gas by religious, educational, and other charitable organizations
35 ILL. COMP. STAT. 200/15-35	exempting from property taxation all property of schools (including theological seminaries and other religious schools) and related buildings such as dormitories
35 ILL. COMP. STAT. 200/15-40(a), (b)	exempting from property taxation the property of churches, religious organizations and denominations, parsonages, and property used exclusively for religious purposes, for religious and educational purposes, and for orphanages,
35 ILL. COMP.	exempting from property taxation all

<u>Statute</u>	<u>Description</u>
STAT. 200/15-65	property of institutions of public charity, charitable organizations, and organizations the net income of which goes to support the religious, charitable, or beneficent activities of its owner
35 ILL. COMP. STAT. 200/15-125	exempting from property taxation the parking areas owned by religious, educational, or other charitable organization and used to further the charitable purposes of said organization and the parking areas owned by a religious institution and rented to a mass transportation entity
35 ILL. COMP. STAT. 200/31-45(b)	exempting from transfer taxation deeds or trust documents relating to property acquired by or from any religious, educational, or charitable organization
INDIANA	
IND. CODE §§ 6-1.1-10-16(a), (c), (d), 6-1.1-10-36.3(c)(2)	exempting from property taxation buildings and land used for religious, educational, or other charitable purposes
IND. CODE §§ 6-1.1-10-21, 6-1.1-10-36.3(c)(2)	exempting from property taxation buildings used for religious worship, pews, furniture, and underlying land, and certain parsonages owned by or held in trust for a religious

<u>Statute</u>	<u>Description</u>
	society
IND. CODE §§ 6-1.1-10-22, 6-1.1-10- 36.3(c)(2)	exempting from property taxation land one acre or smaller that is owned by a church and used as a dormitory for students
IND. CODE §§ 6-1.1-10-32, 6-1.1-10-33, 6-1.1-10- 36.3(c)(2)	exempting from property taxation tangible property under the control of an executor that is to pass under the terms of a will to a religious, benevolent, or other charitable organization or it is to be used and applied for a religious, educational or other charitable purpose
IND. CODE § 6-2.5-5- 21(b)(1)(B), (D)	exempting from sales taxation sales of food by churches, monasteries, private religious schools, and other religious, educational, and charitable organizations
IND. CODE § 6-2.5-5-26	exempting from sales taxation certain sales of tangible property and sales by religious, educational, and other charitable organizations
IND. CODE § 6-3-2-2.8	exempting from income taxation organizations described by 26 U.S.C. § 501(a) (which includes religious organizations)
IND. CODE § 6-3-3-5	providing for a credit against income taxation for donations to institutions of higher education, including religious institutions
IND. CODE §§	providing for a credit against income

<u>Statute</u>	<u>Description</u>
6-3-3-5.1, 21-12-7-4	taxation for contributions made to an educational scholarship program described by IND. CODE § 21-12-7-1
IND. CODE § 6-3-3-12	providing for a credit against income taxation for contributions made to a college savings plan for the higher education tuition expenses of a beneficiary, including for students in qualified religious schools and seminaries
IND. CODE § 6-3.1-9-2	providing for a credit for donations to neighborhood organizations that provide neighborhood assistance or education to the unemployed
IND. CODE § 6-3.1-30.5-7	providing for a credit against income taxation for contributions to a scholarship granting organization described by IND. CODE § 6-3.1-30.5-3
IND. CODE § 6-3.5-5-4	exempting from local excise taxation on vehicles the buses owned and operated by a religious or nonprofit youth organizations and used for transportation to religious services or to member functions
IND. CODE §§ 6-9-13-1(b), 6-9-34-1(b)	exempting from excise taxation events sponsored by educational institutions, religious organizations, and other organizations described by 26 U.S.C. § 170
IND. CODE §	exempting from excise taxation

<u>Statute</u>	<u>Description</u>
6-9-42-2	events sponsored by educational institutions and religious organizations
IOWA	
IOWA CODE § 422.9(2)	deducting from the calculation of income taxation many federal itemized deductions, including the deduction for charitable donations described by 26 U.S.C. § 170
IOWA CODE § 422.11S	providing for a credit against income taxation for donations made to a school tuition organization that provides scholarships to children for attendance at qualified nonpublic schools
IOWA CODE § 422.12(2)(b)	providing for a credit against income taxation for expenses paid for the tuition and textbooks of dependents at accredited or approved schools under IOWA CODE § 256.11 (which applies equally to private religious schools)
IOWA CODE § 422.12C(1)	providing for a credit against income taxation for child and dependent care expenses described by 26 U.S.C. § 21 (which includes expenses for child care services rendered by a church or religious organization)
IOWA CODE § 422.34	exempting from corporate income taxation organizations described by 26 U.S.C. § 501(a) (which includes

<u>Statute</u>	<u>Description</u>
IOWA CODE § 423.3(17), (78), (87), (88)	religious organizations) exempting from sales taxation all goods used for educational purposes sold to any private nonprofit educational institution, toys sold to a nonprofit organization described by 26 U.S.C. § 501 (which includes religious organizations) that distributes them to children at no cost, building materials sold to a nonprofit organization dedicated to the construction and remodeling of low-income residences (if such goods are used in such residences), and rental or tangible property or services rendered where the profits therefrom are used by or donated to nonprofit organizations described by 26 U.S.C. § 501(c)(3) and used for educational, religious, or other charitable purposes
IOWA CODE § 423A.5(2)(b)	exempting from excise taxation on hotels and motels the price of lodging at a property described by IOWA CODE § 427.1(8) (which includes property owned by a religious institution) paid by the guests of a religious institution who are present for a religious retreat or function
IOWA CODE § 427.1(8), (9)	exempting from property taxation certain property of religious,

<u>Statute</u>	<u>Description</u>
	educational, and other charitable institutions
IOWA CODE § 450.4(2), (10)	exempting from estate taxation religious, educational, and other charitable organizations described by 26 U.S.C. §§ 170(c), 2055, and the value of any interest in a qualified tuition plan described by 26 U.S.C. § 529 (which covers tuition expenses to be paid to religious schools)
KANSAS	
KAN. STAT. ANN. § 79-201	exempting from property taxation property owned by certain religious or other charitable institutions and property used for religious or charitable purposes
KAN. STAT. ANN. § 79-201b(4)	exempting from property taxation property operated by religious or other charitable organizations for the benefit of the poor
KAN. STAT. ANN. § 79-201u	exempting from property taxation motor vehicles donated to organizations described by 26 U.S.C. §§ 170(c)(2), 501(c)(3) (which include religious organizations)
KAN. STAT. ANN. § 79-15,222	exempting from estate taxation portions of an estate transferred to charitable organizations described by 26 U.S.C. § 2055(a) (which includes religious organizations)
KAN. STAT.	providing for a credit against income

<u>Statute</u>	<u>Description</u>
ANN. § 79-32,111a	taxation for dependent care expenses described by 26 U.S.C. § 21 (which includes care rendered in churches and by religious organizations)
KAN. STAT. ANN. § 79-32,113	exempting from income taxation organizations described by 26 U.S.C. § 501(a) (which includes religious organizations) or otherwise exempt from federal income taxation
KAN. STAT. ANN. § 79-32,120	deducting from the calculation of income tax all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
KAN. STAT. ANN. §§ 79-32,195, 79-32,196	providing for a credit against income taxation for contributions to community service organizations, defined with reference to 26 U.S.C. § 501(c)(3) (which includes religious organizations), that provide certain educational and social services
KAN. STAT. ANN. § 79-3606(c), (d), (h), (v), (ii), (aaa), (bbb), (iii), (ppp)	exempting from sales taxation all sales of personal property and services to private schools and educational institutions (including religious schools and institutions) used for secular programs or for the repair of the physical building, to a contractor for the purpose of constructing or repairing the

<u>Statute</u>	<u>Description</u>
	structures of certain charitable institutions, rentals of secular textbooks by private schools, to a contractor for use in preparing meals to homebound elderly people as part of a nonprofit food service project, sales to religious organizations described by 26 U.S.C. § 501(c)(3) or to a contractor for the purpose of constructing or repairing the buildings of religious organizations, all sales of food for human consumption by organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations), sales to organizations described by 26 U.S.C. § 501(c)(3) for use in the collection and distribution of food products on a charitable basis, and sales to or for a homeless shelter described by 26 U.S.C. § 501(c)(3)
KAN. STAT. ANN. § 79-5116a	providing for the cancellation of past due motor vehicle property taxes for vehicles donated to charitable organizations described by 26 U.S.C. § 501(c)(3)
KENTUCKY	
KY. REV. STAT. ANN. § 132.190	exempting from property taxation the property expressly mentioned in the state constitution, including by KY. CONST. § 170 (exempting from

<u>Statute</u>	<u>Description</u>
	property taxation real and personal property owned by religious and educational institutions and institutions of “purely public charity”)
KY. REV. STAT. ANN. § 136.070	exempting from corporate license taxation tax certain exempt organizations described by 26 U.S.C. § 501 and other religious, charitable, and educational non-profit organizations
KY. REV. STAT. ANN. § 136.392(5)(b), (c)	exempting from a utility “premium surcharge” (an excise tax on utilities) educational and charitable institutions described by 26 U.S.C. § 501(c)(3) and certain other nonprofit religious institutions
KY. REV. STAT. ANN. § 136.608	exempting from excise taxation on communications services certain services purchased by charitable organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
KY. REV. STAT. ANN. § 138.358	providing for a credit against excise taxation on fuels sold to organizations described by KY. REV. STAT. ANN. § 139.495 (which includes religious organizations)
KY. REV. STAT. ANN. § 138.470(2)	exempting from excise taxation on motor vehicles those vehicles titled or registered to pure public charities

<u>Statute</u>	<u>Description</u>
	and educational institutions
KY. REV. STAT. ANN. § 139.495	exempting from sales taxation certain sales involving organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
KY. REV. STAT. ANN. § 139.496	exempting from sales taxation, up to \$1000, sales by certain nonprofit organizations
KY. REV. STAT. ANN. § 140.060	exempting from inheritance and estate taxation all transfers of property to religious or charitable organizations and all transfers for religious or charitable purposes
KY. REV. STAT. ANN. §§ 141.040(1)(f), (g), 141.0401(6)(g)	exempting from corporate income taxation and from excise taxation on limited liability entities such corporations or entities described by 26 U.S.C. § 501 and other religious, educational, and charitable organizations
LOUISIANA	
LA. REV. STAT. ANN. § 26:421	exempting from excise taxation on alcohol the possession or the use of wine for religious purposes
LA. REV. STAT. ANN. § 33:2828	facilitating the exemption from property taxation described by LA. CONST. art. VII, § 21(B) (referring to property owned by religious, educational, or other charitable nonprofit organizations exempt from

<u>Statute</u>	<u>Description</u>
	federal or state income tax)
LA. REV. STAT. ANN. § 47:37	providing for a credit against income taxation for contributions to educational institutions, including private religious schools
LA. REV. STAT. ANN. § 47:57(2)	deducting from the calculation of income tax the value of contributions made to religious, educational, or other charitable organizations
LA. REV. STAT. ANN. § 47:111(5)	excluding from the definition of “wages” for the purpose of income tax withholding any remuneration paid for services performed by a minister in the exercise of his ministry or by the members of a religious order in the exercise of the duties of that order
LA. REV. STAT. ANN. § 47:121(5)	exempting from corporate income taxation religious and other charitable organizations
LA. REV. STAT. ANN. § 47:182	deducting from the calculation of estate and trust income tax the value of portions of estates and trusts paid or set aside for charitable (including religious) purposes
LA. REV. STAT. ANN. § 47:287.501	exempting from corporate income taxation certain organizations described by 26 U.S.C. § 501 (which includes religious organizations)
LA. REV. STAT. ANN. §	providing for a credit against income taxation for educational expenses for

<u>Statute</u>	<u>Description</u>
47:297(D)	each dependent child in school
LA. REV. STAT. ANN. § 47:305(D)(2)	exempting from sales taxation the sale of meals to the staff and students of educational institutions and the sale of occasional meals furnished to the public by religious organizations
LA. REV. STAT. ANN. §§ 47:305.13, 47:305.14(A) (1)	exempting from sales taxation sales of entertainment admissions, property, and other items at (or for) events provided by charitable and other religious organizations, where the proceeds go to furthering the organization's charitable purposes
LA. REV. STAT. ANN. § 47:305.14(A) (1)	exempting from sales taxation the sale of newspapers by religious organizations
LA. REV. STAT. ANN. § 47:315.5	exempting from sales taxation (<i>ex post</i> in the form of a restricted refund) sales by certain charitable organizations (including religious organizations) of donated tangible property or items made using such property
LA. REV. STAT. ANN. § 47:360(C)(2)	exempting from license taxation those nonprofit organizations described by LA. REV. STAT. ANN. § 47:305.14 or 26 U.S.C. § 501(a) (which include religious organizations)

<u>Statute</u>	<u>Description</u>
LA. REV. STAT. ANN. § 47:468	exempting from vehicle license taxation passenger vehicles that carry more than seven people used in the transportation of teachers or students to or from their schools or used by nonprofit charitable institutions
LA. REV. STAT. ANN. § 47:608(5)	exempting from corporate franchise taxation religious, educational, and other charitable organizations
LA. REV. STAT. ANN. § 47:6019	providing for a credit against income and corporate franchise taxation for the rehabilitation of certain historic structures
LA. REV. STAT. ANN. § 47:6104	providing for a credit against income taxation for child care expenses, including for care rendered in churches and religious settings
LA. REV. STAT. ANN. § 47:6105	providing for a credit against income taxation for operating a child care facility, including for organizations with a religious affiliation that are not exempt from income tax
MAINE	
ME. REV. STAT. ANN. tit. 36 § 652(1)(G)	exempting from property taxation houses of worship and the tangible furniture within, certain parsonages, and personal property owned by religious societies
ME. REV.	exempting from property taxation

<u>Statute</u>	<u>Description</u>
STAT. ANN. tit. 36 § 1483	vehicles used solely for the benefit of charitable institutions, religious societies, and houses of worship
ME. REV. STAT. ANN. tit. 36 § 1760(6), (16), (19), (43), (44), (64), (65)	exempting from sales taxation sales of meals to private school students and teachers and to residents of church-affiliated housing facilities for the elderly, sales to churches, houses of worship, and, rentals charged to students for living quarters necessitated by attendance at school, sales to licensed nursery and day-care centers, sales to certain church affiliated nonprofit organizations that operate residential housing, sales of property and services by schools and school-sponsored student organizations (including in religious schools), and sales of certain items to monasteries and convents
ME. REV. STAT. ANN. tit. 36 § 1864	exempting from use taxation those organizations exempt from sales taxation under ME. REV. STAT. ANN. tit. 36 § 1760 (which includes religious organizations)
ME. REV. STAT. ANN. tit. 36 § 2557	exempting from a 5% service tax sales to schools (including religious schools), organized churches, and houses of worship
ME. REV. STAT. ANN.	deducting from the calculation of income tax all federal itemized

<u>Statute</u>	<u>Description</u>
tit. 36 § 5125	deductions, including the deduction for 26 U.S.C. § 170 (regarding donations to charitable organizations)
ME. REV. STAT. ANN. tit. 36 § 5162	exempting from income taxation entities described by 26 U.S.C. § 501(a) and other entities exempt from federal income taxation
ME. REV. STAT. ANN. tit. 36 § 5217	providing for a credit against income taxation for the expenses of an employer incurred to provide daycare for employees
ME. REV. STAT. ANN. tit. 36 § 5218	providing for a credit against income taxation for expenses for household and dependent care services, including care rendered in churches and religious settings
ME. REV. STAT. ANN. tit. 36 § 5218-C	providing for a credit against income taxation equal to 5% of certain federally deductible charitable contributions (which include contributions to religious organizations)
MARYLAND	
MD. CODE ANN., TAX-GEN. § 4-103(b)(4)	exempting from admissions and amusement taxation any admission charges from which gross receipts are used for religious, educational or other charitable purposes
MD. CODE ANN., TAX-	exempting from sales taxation wine purchased by religious organizations

<u>Statute</u>	<u>Description</u>
GEN. § 5-104	for sacramental use
MD. CODE ANN., TAX- GEN. § 7-203	exempting from inheritance taxation property that passes to or for the use of organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
MD. CODE ANN., TAX- GEN. § 10-104	exempting from income taxation organizations described by 26 U.S.C. § 501 (which includes religious organizations)
MD. CODE ANN., TAX- GEN. § 10-218	deducting from the calculation of income tax all federal itemized deductions, including the deduction for 26 U.S.C. § 170 (regarding donations to charitable organizations)
MD. CODE ANN., TAX- GEN. § 10-716	providing for a credit against income taxation for certain dependent and child care expenses, including for care rendered in churches and religious settings
MD. CODE ANN., TAX- GEN. § 11- 204(a)(3), (b)	exempting from sales and use taxation sales to and sales by certain religious, educational, and other charitable organizations
MD. CODE ANN., TAX- GEN. § 11- 206(d)(1)	exempting from sales taxation sales of food by religious organizations
MD. CODE ANN., TAX-	exempting from property taxation certain property of nonprofit

<u>Statute</u>	<u>Description</u>
PROP. § 7-202(b)	charitable organizations
MD. CODE ANN., TAX-PROP. § 7-204	exempting from property taxation certain property owned by religious groups and organizations
MD. CODE ANN., TAX-PROP. § 7-206	exempting from property taxation continuing care facilities for the aged that are used exclusively for religious worship
MD. CODE ANN., TAX-PROP. § 9-222	authorizing county and municipal authorities to provide a tax credit against property taxation up to the entire property tax assessment on certain property leased, occupied, and used by religious organizations for religious worship, educational purposes, or necessary administrative space
MD. CODE ANN., TRANSP. § 13-810(a)(12), (24)	exempting from excise taxation on motor vehicles school buses owned by religious organizations or religious schools described by 26 U.S.C. § 501(c)(3)
MASSACHUSETTS	
MASS. GEN. LAWS ch. 59, § 5(10)-(13)	exempting from property taxation property owned by religious organizations, houses of worship, and certain parsonages
MASS. GEN. LAWS ch. 60A,	exempting from excise taxation on motor vehicles certain vehicles

<u>Statute</u>	<u>Description</u>
§ 1	leased to charitable organizations for a year or more
MASS. GEN. LAWS ch. 62, § 3(13)	deducting from the calculation of income tax the value of contributions to certain charitable organizations described by 26 U.S.C. § 170 (which includes religious organizations)
MASS. GEN. LAWS ch. 63, §§ 30(4), 38Y	excluding from corporate taxation the revenue to organizations described by 26 U.S.C. § 501 (which includes religious organizations), except to the extent they have unrelated business taxable income described by 26 U.S.C. § 512
MASS. GEN. LAWS ch. 64G, § 2	exempting from room occupancy excise taxation the lodging accommodations at certain charitable institutions, including religious institutions and private religious schools
MASS. GEN. LAWS ch. 64H, § 6(e), (f)	exempting from sales taxation certain sales to organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations) and certain sales of building materials necessary for the construction or repair of structures owned by organizations described by 26 U.S.C. § 501(c)(3)
MASS. GEN. LAWS ch. 64H,	exempting from sales taxation sales of publications used for religious

<u>Statute</u>	<u>Description</u>
§ 6(m)	worship and publications by organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
MASS. GEN. LAWS ch. 64H, § 6(cc)	exempting from sales taxation sales of certain meals by members of a church, the proceeds of which are used for religious or charitable purposes
MASS. GEN. LAWS ch. 64I, § 7	exempting from excise taxation sales exempt under chapter 64H (including sales to religious organizations, sales of building materials to construct or repair structures owned by religious organizations, sales of publications by religious organizations or of publications used in religious worship, and sales of certain meals by church members)
MASS. GEN. LAWS ch. 65C, § 3	deducting from the calculation of estate tax nearly all deductions permitted under federal estate tax law, including deductions under 26 U.S.C. § 2055 (permitting deductions for portions of an estate given to religious organizations)
MASS. GEN. LAWS ch. 65C, app., § 1	exempting from estate taxation estates granted to or for the use of certain charitable organizations, including religious institutions

<u>Statute</u>	<u>Description</u>
MASS. GEN. LAWS ch. 111M, § 3	exempting from a penalty (in function, an excise tax) for failure to maintain “creditable” medical coverage those who claim a religious objection to medical care
MASS. GEN. LAWS ch. 140, § 21E	exempting from license taxation on the distribution of certain food items such distribution by certain religious and other charitable organizations
MICHIGAN	
MICH. COMP. LAWS § 141.632	exempting from city income taxation any amounts received by religious, educational, and other charitable organizations described by 26 U.S.C. § 501(a) or otherwise exempt from federal taxation
MICH. COMP. LAWS § 205.54a	exempting from sales taxation certain sales to churches, certain nonprofit charitable organizations, and religious homes for the care of children and the aged
MICH. COMP. LAWS § 205.54d	exempting from sales taxation the sale of vehicles to or for private religious schools for use in driver education courses
MICH. COMP. LAWS § 205.54o	exempting from sales taxation fundraising sales by churches, other organizations described by MICH. COMP. LAWS § 205.54q, and clubs or auxiliary organizations of the listed organizations

<u>Statute</u>	<u>Description</u>
MICH. COMP. LAWS § 205.54p	exempting from sales taxation sales of property to be used in modifying or constructing a sanctuary used by charitable organizations (described by 26 U.S.C. § 501(c)(3)) for public worship
MICH. COMP. LAWS § 205.54q	exempting from sales taxation certain sales to charitable organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations) and certain other certified charitable organizations
MICH. COMP. LAWS § 205.54bb	exempting from sales taxation certain sales of automobiles to “qualified organizations,” which include organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations) and certain other charitable organizations
MICH. COMP. LAWS § 205.94	exempting from use taxation property or services sold to organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations), certain other charitable organizations, and other churches and religious organizations
MICH. COMP. LAWS § 205.94m	exempting from use taxation property acquired by a person engaged in modifying or constructing a sanctuary used by charitable organizations (described by 26

<u>Statute</u>	<u>Description</u>
	U.S.C. § 501(c)(3) for public worship
MICH. COMP. LAWS § 205.94w	exempting from use taxation the donation of a motor vehicle to certain churches and houses of worship
MICH. COMP. LAWS § 205.184	providing for a credit against sales taxation for expenses paid by organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations) on goods sold at charitable auctions
MICH. COMP. LAWS § 205.201	exempting from gift taxation certain transfers of property to charitable, educational, and religious organizations
MICH. COMP. LAWS § 206.30(z)	deducting from the calculation of income tax the value of contributions to certain charitable organizations, including religious organizations described by 26 U.S.C. § 501(c)(3)
MICH. COMP. LAWS § 206.201	exempting from income taxation entities described by 26 U.S.C. § 501(c)(3) or otherwise exempt from federal income taxation
MICH. COMP. LAWS § 206.260(1)(g), (k)	providing for a credit against income tax for 50% of the value of charitable contributions to institutions of higher learning and nonprofit corporations operating for the benefit of institutions of higher learning

<u>Statute</u>	<u>Description</u>
MICH. COMP. LAWS § 206.261	providing for a credit against income taxation for 50% of the value of donations to certain “community foundations,” defined in part to include organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
MICH. COMP. LAWS § 206.274	providing for a credit against income taxation for tuition and fees paid by certain taxpayers to qualified institutions of higher learning, defined with reference to MICH. COMP. LAWS § 206.260, that do not educate solely in religious doctrine or worship
MICH. COMP. LAWS § 207.526(w)	exempting from property transfer taxation written instruments conveying property from one religious society to another, if the property is described by MICH. COMP. LAWS § 211.7s (relating to parsonages, houses of worship, and facilities used to teach religious doctrine)
MICH. COMP. LAWS § 207.1030	exempting from sales taxation on motor fuel such fuel sold directly to a private religious school to be used in a school bus owned (or leased) and operated by that school
MICH. COMP. LAWS §	exempting from corporate income taxation most organizations exempt

<u>Statute</u>	<u>Description</u>
208.1207	from federal corporate income taxation, including religious organizations described by 26 U.S.C. § 501(c)(3)
MICH. COMP. LAWS § 208.1421(1)(c)	providing for a credit against corporate income taxation for 50% of the value of charitable donations to institutions of higher learning and nonprofit corporations operating for the benefit of institutions of higher learning
MICH. COMP. LAWS § 208.1425	providing for a credit against corporate income taxation for 50% of the value of donations to certain “community foundations,” defined in part to include organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
MICH. COMP. LAWS § 211.7n	exempting from property taxation property owned by certain educational institutions
MICH. COMP. LAWS § 211.7o	exempting from property taxation property owned by certain charitable institutions
MICH. COMP. LAWS § 211.7s	exempting from property taxation property owned by a religious society and used as a parsonage, for religious services, or to teach religious doctrine
MICH. COMP.	exempting from personal property

<u>Statute</u>	<u>Description</u>
LAWS § 211.9	taxation the property of certain charitable organizations
MICH. COMP. LAWS § 289.3119	exempting from license taxation of food service establishments religious and other charitable organizations described by 26 U.S.C. § 501(c)(3)
MICH. COMP. LAWS § 436.1301	exempting from excise taxation on alcohol any wine used by churches for religious purposes
MINNESOTA	
MINN. STAT § 168.012(a)(4)	exempting from vehicle tax and license fees vehicles owned by nonprofit churches used to transport disabled persons for religious, educational, or other charitable purposes
MINN. STAT. § 272.02	exempting from property taxation all churches, church property, houses of worship, and certain other institutions described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
MINN. STAT. § 290.01(19), (19b)(3)	deducting from the calculation of income tax the amount paid to others (less the amount used to claim the credit provided by MINN. STAT. § 290.0674) for qualifying education expenses including private religious school tuition
MINN. STAT. § 290.01(19),	deducting from the calculation of income tax most federal itemized

<u>Statute</u>	<u>Description</u>
(19b)(6)	deductions, including the deduction for 26 U.S.C. § 170 (regarding donations to charitable organizations)
MINN. STAT. § 290.05(2)	exempting from income and franchise taxation organizations described by 26 U.S.C. § 501(a) (which includes religious organizations)
MINN. STAT. § 290.0674	providing for a credit against income taxation for certain education related expenses, including expenses paid relating to religious education
MINN. STAT. § 295.53	exempting from excise taxation imposed on certain medical facilities the value of charitable donations made to such facilities
MINN. STAT. § 297A.67(5), (13), (13a), (14)	exempting from sales taxation sales of meals, textbooks, instructional materials, and computers, at or for use in schools, including private religious schools
MINN. STAT. § 297A.70(4)	exempting from sales and excise taxation certain sales to charitable, religious, and educational organizations
MINN. STAT. § 297A.70(9)	exempting from sales and excise taxation wine purchased for the purpose of religious ceremony
MINN. STAT. § 297A.70(13)	exempting from sales and excise taxation sales of tangible property

<u>Statute</u>	<u>Description</u>
(c), (14)	and certain admission or events charges for the purpose of benefiting the charitable, religious, or educational function of charitable organizations (defined to include religious organizations)
MINN. STAT. § 297A.71(22)	exempting from sales and excise taxation sales of building materials and equipment to nonprofit organizations (defined to include religious organizations) used to render residential structures accessible to disabled persons
MINN. STAT. §§ 297B.01 (16)(c)(5), 297B.03(11)	exempting from sales taxation certain transfers of motor vehicles (both gifts and actual sales) to organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
MINN. STAT. § 297G.07	exempting from excise taxation on alcohol any wine sold for religious purposes
MINN. STAT. § 317A.909(3)	exempting from property taxation real property used by a religious corporation for religious purposes
MISSISSIPPI	
MISS. CODE ANN. § 27-7-15(4)(f)	exempting from income taxation any income received by a religious denomination or by any institution organized for religious, Bible, benevolent, educational, or other

<u>Statute</u>	<u>Description</u>
	charitable purposes
MISS. CODE ANN. § 27-7- 17(1)(h)	deducting from the calculation of corporate income tax the contributions or gifts made by corporations to religious, educational, or other charitable organizations
MISS. CODE ANN. § 27-7- 17(3)(a)	deducting from the calculation of income tax all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
MISS. CODE ANN. § 27-7- 22.31	providing for a credit against income taxation for expenses for the rehabilitation of certified historic structures
MISS. CODE ANN. § 27-7- 29(a)(3)	exempting from income taxation religious, educational, and other charitable organizations
MISS. CODE ANN. § 27-13- 63(c)	exempting from franchise taxation religious, educational, and other charitable organizations
MISS. CODE ANN. § 27-27- 301	exempting from excise taxation on vending machines those machines the proceeds of which are used exclusively for charitable purposes
MISS. CODE ANN. § 27-31-	exempting from property taxation all real and personal property owned by any religious or charitable society or

<u>Statute</u>	<u>Description</u>
1(d), (dd)	congregation and all real and personal property used for the housing and provision of services to the elderly, disabled, and mentally impaired or as a nursing home, the membership or governing body of which is appointed or confirmed by a religious society
MISS. CODE ANN. § 27-31-41(m)	exempting from property taxation on motor vehicles all motor vehicles owned by a religious society or educational institution that seat more than seven people and are used for transporting passengers for religious or educational purposes; also exempting one motor vehicle (not described above) owned by any religious society and not used for profit
MISS. CODE ANN. § 27-65-3(h)	exempting from sales taxation meals prepared by a restaurant and donated to a charitable organization described by 26 U.S.C. § 501(c)(3) that regularly provides food to the needy
MISS. CODE ANN. § 27-65-22(3)(a), (b)	exempting from sales taxation on amusement admissions those admissions charged to hear gospel singing and admissions charged by a place of amusement operated by religious, educational, or other charitable organizations when the

<u>Statute</u>	<u>Description</u>
	net proceeds of which go solely to religious or other charitable purposes
MISS. CODE ANN. § 27-65-111(b), (e), (g), (aa)	exempting from sales taxation sales of certain newspapers and periodicals of educational organizations described by 26 U.S.C. § 501(c)(3), sales of personal property to an orphanage or home for the elderly supported at least in part by a religious denomination or other nonprofit organization, sales to schools owned by corporations or associations exempt from state income taxation (including religious organizations described by MISS. CODE ANN. §§ 27-7-15, 27-7-29), and sales of tangible property to nonprofit organizations described by 26 U.S.C. § 501(c)(3) that provide rehabilitation for victims of substance abuse
MISS. CODE ANN. § 27-67-7(i)	exempting from use taxation the literature, video, photography, and certain digital media of religious institutions (defined by 26 U.S.C. § 501(c)(3)) for the propagation of their creeds or for their nonprofit religious activities
MISS. CODE ANN. § 37-57-113	exempting from excise and transfer taxation on the construction and purchase of family homes those

<u>Statute</u>	<u>Description</u>
	units purchased or constructed by or for religious, educational, or other charitable institutions
MISSOURI	
MO. REV. STAT. § 67.1177	exempting from excise taxation on hotels and other sleeping accommodations those facilities operated by a church for the purpose of providing religious education and recreation to church members
MO. REV. STAT. §§ 92.130(6), 92.220(6)	exempting from local income taxation religious, educational, and other charitable organizations
MO. REV. STAT. § 94.802(3.)(10)	exempting from excise taxation on accommodations those attractions owned and operated by schools or on an occasional basis for fundraising purposes by nonprofit charitable organizations
MO. REV. STAT. § 135.647	providing for a credit against income taxation for certain contributions to local food pantries described by 26 U.S.C. § 501(c)(3) (which includes religious organizations) that distribute emergency food supplies
MO. REV. STAT. § 137.100(5), (7)	exempting from property taxation real and personal property used exclusively for religious worship, for schools, or for purely charitable purposes, and motor vehicles leased

<u>Statute</u>	<u>Description</u>
	to religious, educational, or other charitable organizations described by 26 U.S.C. § 501(c)(3)
MO. REV. STAT. § 143.141	deducting from the calculation of income tax most federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
MO. REV. STAT. § 143.441	exempting from corporate income taxation organizations described by 26 U.S.C. § 501(c) (which includes religious organizations)
MO. REV. STAT. § 144.011(1.) (13)	exempting from sales taxation fees or dues to orders or associations operating under the lodge system that are substantially devoted to religious, educational, or other charitable purposes
MO. REV. STAT. § 144.030(2.) (19)	exempting from sales taxation all sales by or to religious and other charitable organizations in their religious, educational, or charitable functions
MO. REV. STAT. § 144.450(4), (5)	exempting from use taxation on motor vehicles those vehicles owned or used by religious or other charitable organizations for the conduct of their religious or charitable functions and motor

<u>Statute</u>	<u>Description</u>
	vehicles used by religious organizations to transport students to and from the school sponsored by such religious organization
MO. REV. STAT. §§ 148.040(3.), 148.150(3.), 148.630(3.)	deducting from the calculation of income tax on financial institutions certain contributions to religious, educational, or other charitable organizations
MO. REV. STAT. § 226.550	exempting from a “permit fee” (a license tax) for outdoor advertising religious organizations described by MO. REV. STAT. § 313.005(11)
MO. REV. STAT. § 316.010	exempting from local excise taxation on amusement any religious, educational, or charitable exhibition
MO. REV. STAT. § 316.040	exempting from license taxation on theatrical performances such performances for religious, educational, or other charitable purposes
MONTANA	
MONT. CODE ANN. § 15-6-201(1)(b), (d)	exempting from property taxation the buildings and furnishings owned by a church and used for religious worship or for certain parsonages and property used exclusively for educational purposes and supporting structures such as dormitories
MONT. CODE ANN. § 15-30-	deducting from the calculation of income tax most federal itemized

<u>Statute</u>	<u>Description</u>
2131	deductions, including the deduction for charitable donations described by 26 U.S.C. § 170 (which includes donations to religious organizations)
MONT. CODE ANN. § 15-30-2151	exempting from estate and trust income taxation religious, educational, and charitable estates and trusts
MONT. CODE ANN. § 15-30-2152(2)(b)	deducting from the calculation of estate and trust income taxation the value of charitable contributions described by 26 U.S.C. § 642(c)
MONT. CODE ANN. § 15-30-2326	providing for a credit against income taxation for charitable contributions to the general endowment fund of a private college or its foundation
MONT. CODE ANN. §§ 15-30-2327, 15-30-2328	providing for a credit against income taxation for qualified planned gifts (in the year that such gift is planned) to certain irrevocable funds held by organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
MONT. CODE ANN. §§ 15-30-2342, 15-31-151	providing for a credit against income taxation for the rehabilitation expenditures for historic buildings
MONT. CODE ANN. §§ 15-30-2365, 15-31-133	providing for a credit against income taxation for expenses paid by an employer to acquire or improve real property to be used as a daycare

<u>Statute</u>	<u>Description</u>
	facility
MONT. CODE ANN. §§ 15-30-2373, 15-31-131	providing for a credit against income taxation for expenses paid by an employer for certain dependent care assistance provided by a licensed daycare provider
MONT. CODE ANN. § 15-31-102(1)(d)	exempting from corporate income taxation religious, educational, and charitable organizations
MONT. CODE ANN. § 15-31-114(1)(g)	deducting from the calculation of corporate income taxation charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
MONT. CODE ANN. §§ 15-31-161, 15-31-162	providing for a credit against corporate income taxation for contributions to a qualified endowment described by MONT. CODE ANN. §§ 15-30-2327
MONT. CODE ANN. § 15-31-172	deducting from the calculation of corporate income taxation the value of computer equipment donated to schools
MONT. CODE ANN. § 15-68-212	exempting from sales taxation sales of property or services by organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)

<u>Statute</u>	<u>Description</u>
NEBRASKA	
NEB. REV. STAT. § 77- 202(1)(d)	exempting from property taxation the property of religious and other charitable organizations and organizations for the exclusive benefit of a religious or charitable organization and used exclusively for religious, educational, or other charitable purposes
NEB. REV. STAT. § 77- 2007.04	exempting from inheritance taxation all bequests or gifts to or for the use of religious, educational, or other charitable organizations
NEB. REV. STAT. § 77- 2701.24(4)	exempting from sales taxation the sales of goods or services by religious organizations during an event run by that organization and that occurs no more than once a year and lasts less than four days
NEB. REV. STAT. § 77- 2704.10(2), (6)	exempting from sales taxation the sale or consumption of food sold by a church at a church function and admissions fees charged by a private school in a school during the school day or at a function of the school
NEB. REV. STAT. § 77- 2704.12	exempting from sales taxation the receipts from the sale, lease, rental, or consumption of purchases by a nonprofit religious organization or private educational institution

<u>Statute</u>	<u>Description</u>
NEB. REV. STAT. § 77- 2714	exempting from income taxation organizations described by 26 U.S.C. § 501(a) (which includes religious organizations) or otherwise exempt from federal income taxation
NEB. REV. STAT. § 77- 2716.01(3)	deducting from the calculation of income tax all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
NEB. REV. STAT. § 77- 27,230	providing for a credit against income taxation for charitable planned gifts made during the tax year to a qualified endowment
NEVADA	
NEV. REV. STAT. § 361.105	exempting from property taxation nonprofit private schools, their lots, furniture, and equipment
NEV. REV. STAT. §§ 361.110, 361.125, 361.135, 361.140	exempting from property taxation churches and buildings used for religious worship and certain other religious organizations, their lots, furniture, and equipment
NEV. REV. STAT. § 368A.200(2) (a), (5)(b)	exempting from excise taxation on admissions those admissions charges collected by nonprofit religious and charitable organizations described by 26 U.S.C. § 501(c) and live

<u>Statute</u>	<u>Description</u>
	entertainment provided by or for the benefit of a nonprofit religious or charitable organization described by 26 U.S.C. § 501 (c)
NEV. REV. STAT. §§ 369.070, 369.340	exempting from excise taxation on alcohol sales of alcohol to ministers for religious purposes
NEV. REV. STAT. § 372.315	exempting from sales taxation the gross receipts from the sale and consumption of tangible property that is a component part of a weekly newspaper
NEV. REV. STAT. §§ 372.326, 372.3261	exempting from sales and use taxation the gross receipts from the sale, use, or consumption of tangible property sold by or to certain nonprofit religious, educational, or charitable organizations
NEV. REV. STAT. § 372.327	exempting from sales and use taxation any property loaned or donated to religious or other charitable organizations
NEV. REV. STAT. § 372.7287	exempting from sales and use taxation on motor vehicles any type of motor vehicle that is transferred for use by nonprofit religious, educational, or other charitable organizations
NEV. REV. STAT. §§	exempting from additional sales and use taxation for the exclusive

<u>Statute</u>	<u>Description</u>
374.290, 374.320, 374.3305, 374.3306, 374.331	support of the public schools sales of food by private schools and student organizations, sales of the component parts of newspapers, other property sold by or to nonprofit religious, educational, and other charitable organizations, and property loaned or donated to religious and charitable organizations
NEV. REV. STAT. § 375.090(13), (14)	exempting from transfer taxation the transfer of property to an educational foundation (described by NEV. REV. STAT. § 388.750) dedicated to the support of certain schools or to a university foundation (described by NEV. REV. STAT. § 396.405) dedicated to the support of certain post-secondary schools
NEW HAMPSHIRE	
N.H. REV. STAT. ANN. § 72:23(III)-(V)	exempting from property taxation houses of public worship, parsonages, convents, monasteries, all schools (and supporting structures such as dormitories), other charitable organizations, and certain surrounding lands
N.H. REV. STAT. ANN. § 72:23-k	exempting from property taxation the real and personal property of charitable housing and health care

<u>Statute</u>	<u>Description</u>
	facilities for the elderly
N.H. REV. STAT. ANN. § 77:8	exempting from income taxation educational, religious, and other charitable organizations
N.H. REV. STAT. ANN. § 77:41	exempting from income taxation the gambling revenue received by religious, educational, and other charitable organizations
N.H. REV. STAT. ANN. § 77-A:4	deducting from the calculation of a tax on corporate profits a portion of the value of certain donations to charitable organizations, including religious organizations
N.H. REV. STAT. ANN. § 78-B:2(VII)	exempting from transfer taxation the transfer of title from one organization described by 26 U.S.C § 501 (which includes religious organizations) to another organization described by 26 U.S.C § 501
NEW JERSEY	
N.J. STAT. ANN. § 40:48C-41	exempting from local taxation any religious, educational, or other charitable organization
N.J. STAT. ANN. § 54:4-3.6	exempting from property taxation schools, buildings used for religious and other charitable purposes, certain parsonages, and certain surrounding lands
N.J. STAT.	exempting from property taxation all

<u>Statute</u>	<u>Description</u>
ANN. § 54:4-3.7	endowments or funds held for religious or other charitable purposes
N.J. STAT. ANN. § 54:4-3.35	exempting from property taxation a dwelling house owned by a religious association occupied by a clergyman who is superintendent of such association
N.J. STAT. ANN. § 54:4-3.52	exempting from property taxation buildings (and supporting land) certified has historic sites
N.J. STAT. ANN. §§ 54:8A-35(b), 54:8A-37(b)(4)	deducting from the calculation of income tax certain donations to religious, educational, and other charitable organizations
N.J. STAT. ANN. § 54:10A-3(e)	exempting from corporate franchise taxation certain nonprofit corporations
N.J. STAT. ANN. § 54:32B-8.3	exempting from sales taxation sales of food in schools
N.J. STAT. ANN. § 54:32B-8.5	exempting from sales taxation receipts from the sales of newspapers and certain periodicals
N.J. STAT. ANN. § 54:32B-8.21	exempting from sales taxation school textbooks for use in schools approved by the Department of Education
N.J. STAT. ANN. § 54:32B-8.25	exempting from sales taxation sales of the Bible and similar sacred scripture

<u>Statute</u>	<u>Description</u>
N.J. STAT. ANN. § 54:32B-9	exempting from sales taxation sales by or to religious, educational, and other charitable organizations
N.J. STAT. ANN. § 54:34-4(d)	exempting from transfer taxation the portion of an estate transferred for the use of any church, educational institution, Bible society, religious or other charitable organization
N.J. STAT. ANN. § 54A:2-1	exempting from income taxation all charitable trusts
NEW MEXICO	
N.M. STAT. ANN. §§ 7-2-2, 7-2-3	deducting from the calculation of income tax all federal itemized deductions, including the itemized deduction for charitable contributions described by 26 U.S.C. § 501(c)(3) (which includes contributions to religious institutions)
N.M. STAT. ANN. § 7-2-4	exempting from income taxation religious, educational, and other charitable organizations described by 26 U.S.C. § 501(c)
N.M. STAT. ANN. § 7-2-18.1	providing for a credit against income taxation for dependent childcare expenses
N.M. STAT. ANN. §§	providing for a credit against income taxation for the restoration or

<u>Statute</u>	<u>Description</u>
7-2-18.2, 7-2A-8.6	preservation of certain cultural property
N.M. STAT. ANN. § 7-2A-4	exempting from corporate income and franchise taxation religious, educational, and other charitable organizations described by 26 U.S.C. § 501(c)
N.M. STAT. ANN. § 7-2A-14	providing a credit against corporate income taxation for expenses paid to help employees obtain childcare
N.M. STAT. ANN. § 7-9-13.4	exempting from excise taxation on gross receipts certain receipts from the sale of textbooks required for courses at certain educational institutions
N.M. STAT. ANN. § 7-9-16	exempting from excise taxation on gross receipts the receipts of nonprofit entities from the operation of homes of the aged
N.M. STAT. ANN. § 7-9-29	exempting from excise taxation on gross receipts organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
N.M. STAT. ANN. § 7-9-41	exempting from excise taxation ministers of religious organizations described by 26 U.S.C. § 501(c)(3)
N.M. STAT. ANN. §§ 7-9-63, 64	exempting from excise taxation certain receipts from publishing newspapers and magazines

<u>Statute</u>	<u>Description</u>
N.M. STAT. ANN. § 7-15A-5	exempting from vehicle use taxation school buses and buses operated by religious or other charitable organizations
N.M. STAT. ANN. § 7-36-7(B)(1)	exempting from property taxation property described by N.M. CONST. art. VIII, § 3 (which includes church property and property used for educational or charitable purposes) and facilities licensed to operate as a nursing facility and owned by certain organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
NEW YORK	
N.Y. REAL PROP. TAX LAW § 420-a	exempting from property taxation real property owned by religious, educational, or other charitable organizations
N.Y. REAL PROP. TAX LAW § 420-b	exempting from property taxation (but subject to the discretion of local authorities) real property owned by organizations devoted exclusively for Bible, benevolent, missionary, literary, and other particular charitable purposes
N.Y. REAL PROP. TAX LAW § 420-c	exempting from property taxation real property dedicated to provide low-income housing
N.Y. REAL PROP. TAX	exempting from property taxation real property owned by corporations

<u>Statute</u>	<u>Description</u>
LAW § 430	organized for the purpose of establishing interdenominational centers
N.Y. REAL PROP. TAX LAW § 436	exempting from property taxation certain real property held in trust by a clergyman for the benefit of the members of his church
N.Y. REAL PROP. TAX LAW § 460	exempting from property taxation, up to \$1500, certain real property owned by clergy of advanced age or impaired health
N.Y. REAL PROP. TAX LAW § 462	exempting from property taxation certain property owned by religious corporations for residential purposes
N.Y. TAX LAW § 186-a	exempting from excise taxation on utility services certain utility services transmitted or distributed to religious, educational, or other charitable organizations
N.Y. TAX LAW § 424(5)	exempting from excise taxation on alcoholic wine sold to a church or religious organization for religious purposes
N.Y. TAX LAW § 434	permitting a reimbursement of cash from the state to a church or religious organization for any tax paid on alcohol pursuant to N.Y. Tax Law § 424
N.Y. TAX LAW § 606(t), (x),	providing for a credit against income taxation for college tuition expenses paid to any institution of higher

<u>Statute</u>	<u>Description</u>
(oo)	education, for ownership of eligible low-income family residences, and for the rehabilitation expenses of certain historic structures
N.Y. TAX LAW § 615	deducting from the calculation of income tax most federal itemized deductions, including the deduction for charitable donations described by 26 U.S.C. § 170
N.Y. TAX LAW § 1116(a)(4)	exempting from sales and use taxation religious, educational, and other charitable organizations
N.Y. TAX LAW §§ 1202-a(5)(c) – 1202-aa(5)(c)	exempting from local hotel use taxation any transaction by or with religious, educational, or other charitable organizations
N.Y. TAX LAW § 1230	exempting from certain local taxation religious, educational, and other charitable organizations
N.Y. TAX LAW § 1453	deducting from the calculation of franchise tax on banking corporations the value of charitable donations described by 26 U.S.C. § 170 (which includes donations to religious organizations)
NORTH CAROLINA	
N.C. GEN. STAT. § 105-40	exempting from excise taxation certain exhibitions produced for the benefit of religious purposes

<u>Statute</u>	<u>Description</u>
N.C. GEN. STAT. § 105-125	exempting from corporate franchise taxation religious, educational, and other charitable corporations
N.C. GEN. STAT. §§ 105-129.35, 105-129.36	providing for a credit against income taxation for the rehabilitation expenditures of certified historic structures
N.C. GEN. STAT. § 105-130.9	deducting from the calculation of corporate income tax the value of certain charitable contributions described by 26 U.S.C. § 170(c) (which includes religious organizations)
N.C. GEN. STAT. § 105-130.11(a)	exempting from corporate income taxation corporations organized for religious, educational, or other charitable purposes
N.C. GEN. STAT. § 105-134.1(16)	deducting from the calculation of income tax all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes donations to religious organizations)
N.C. GEN. STAT. § 105-151.11	providing for a credit against income taxation for dependent childcare expenses described by 26 U.S.C. § 21 (which includes care rendered in churches and by religious organizations)

<u>Statute</u>	<u>Description</u>
N.C. GEN. STAT. § 105-151.26	deducting from the calculation of income tax the value of qualifying charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
N.C. GEN. STAT. § 105-164.13(26), (28), (31), (31a)	exempting from sales taxation the sale of food by private schools, newspapers, sales of meals by religious and other charitable organizations, and food sold by a church or religious organization when the proceeds are used for religious purposes
N.C. GEN. STAT. § 105-278.3(a)	exempting from property taxation buildings and certain surrounding land owned and used for religious purposes or occupied gratuitously by a non-owner for religious, educational, or other charitable purposes
N.C. GEN. STAT. § 105-278.3(b)	exempting from property taxation personal property used by its owner for religious purposes or gratuitously made available to a non-owner for religious, educational, or other charitable purposes
N.C. GEN. STAT. § 105-278.3(c)	exempting from property taxation the property of congregations, parishes, and similar bodies of religious congregations and

<u>Statute</u>	<u>Description</u>
	conferences thereof
N.C. GEN. STAT. § 105-278.4	exempting from property taxation certain real property of educational institutions and personal property of churches or religious bodies if used for educational purposes
N.C. GEN. STAT. § 105-278.5	exempting from property taxation certain real and personal property of religious educational assemblages
N.C. GEN. STAT. § 105-278.6	exempting from property taxation real property owned by orphanages and monasteries
NORTH DAKOTA	
N.D. CENT. CODE § 57-02-08	exempting from property taxation the property of schools and dormitories operated by religious corporations for educational purposes, houses used exclusively for public worship, parsonages, all buildings belonging to institutions of public charity owned by religious or charitable institutions described by 26 U.S.C. § 501(c)(3), all real property owned by religious corporations on which there is a building used for the religious services of the corporation, and group homes owned by nonprofit organizations described by 26 U.S.C. § 501(c)(3)

<u>Statute</u>	<u>Description</u>
N.D. CENT. CODE § 57-02-26	exempting from property taxation property leased for a term of years or under contract for sale to a religious, scientific, or benevolent society
N.D. CENT. CODE § 57-35.3-02	deducting from the calculation of income tax the value of certain charitable donations (including donations to religious organizations), defined with reference to 26 U.S.C. § 170
N.D. CENT. CODE § 57-35.3-05	providing for a credit against excise taxation on financial institutions for charitable donations to nonprofit private schools
N.D. CENT. CODE § 57-38-01.7	providing for a credit against corporate income taxation of up to 50% of the value of charitable donations to certain private schools
N.D. CENT. CODE § 57-38-01.21	providing for a credit against income taxation for certain planned gifts to qualified nonprofit organizations, defined with reference to 26 U.S.C. §§ 170, 501(c) (which include religious organizations)
N.D. CENT. CODE § 57-38-09	exempting from income taxation organizations exempt under the Internal Revenue Code of 1954 (which includes religious and educational organizations)
N.D. CENT. CODE §	exempting from sales taxation gross receipts from educational, religious,

<u>Statute</u>	<u>Description</u>
57-39.2-04(4), (5), (25)	or charitable activities totaling less than \$5000, sales of textbooks to students of private schools, sales of newsprint ink for use in the publication of a newspaper, and sales of Bibles, hymnals, and other books sold to nonprofit religious organizations
N.D. CENT. CODE § 57-40.2-04(3), (6), (11)	exempting from use taxation motor vehicles exempt from taxation under N.D. CENT. CODE § 57-40.3-04, newsprint ink used in publication of a newspaper, Bibles, hymnals, and other books used by nonprofit religious organizations
N.D. CENT. CODE § 57-40.3- 04(10), (14)	exempting from motor vehicle excise taxation motor vehicles used by any religious or private school to transport students and motor vehicles acquired by a charitable organization to be awarded in a raffle
OHIO	
OHIO REV. CODE ANN. § 718.01(H)(2)	excluding from municipal income taxation the income of religious, educational, and other charitable organizations
OHIO REV. CODE ANN. § 2113.86	exempting from equitable apportionment for the purposes of estate taxation any interest allowable as a charitable deduction

<u>Statute</u>	<u>Description</u>
	for estate tax purposes (which includes interests granted to religious organizations)
OHIO REV. CODE ANN. § 5701.13	exempting certain homes for the aged owned by certain religious or charitable organizations from taxation
OHIO REV. CODE ANN. § 5709.04	exempting from property taxation the intangible property of religious, educational, and other charitable organizations
OHIO REV. CODE ANN. § 5709.07	exempting from property taxation houses of worship and certain tangible property therein, the real property owned by a church used for retreats or camping, and buildings under the control of organizations described by 26 U.S.C. § 501(c)(3)
OHIO REV. CODE ANN. § 5709.12	exempting from property taxation real property held by organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations) for the purpose of constructing or rehabilitating residences for low-income families
CODE ANN. § 5709.121(A) (1)(b)	defining real and tangible property owned by an educational institution and used for educational purposes to be “charitable”
OHIO REV. CODE ANN. §	exempting from income taxation the net income of property used for the

<u>Statute</u>	<u>Description</u>
5709.13	support of homes for poor children
OHIO REV. CODE ANN. § 5731.17	deducting from the calculation of estate tax the value of all transfers to religious, educational, and other charitable organizations
OHIO REV. CODE ANN. § 5733.37	providing for a credit against corporate franchise taxation for the provision of a child care center for the benefit of employees
OHIO REV. CODE ANN. § 5733.38	providing for a credit against corporate franchise taxation for reimbursement of employees' child care expenses
OHIO REV. CODE ANN. § 5733.47	providing for a credit against corporate franchise taxation for rehabilitating historic buildings
OHIO REV. CODE ANN. § 5739.02(B)(3), (4), (9), (12), (13)	exempting from sales taxation sales of food sold to students in a private or private religious school, sales of newspapers and magazine subscriptions, sales of certain services or tangible property by or to churches and other charitable organizations (including those described by 26 U.S.C. § 501(c)(3)), building materials and services sold to a construction contractor for incorporation into a house of worship, facility for religious education, or for certain charitable organizations (including those

<u>Statute</u>	<u>Description</u>
	described by 26 U.S.C. § 501(c)(3))
OHIO REV. CODE ANN. § 5751.01(E)	exempting from a gross receipts excise tax any charitable contributions received
OKLAHOMA	
OKLA. STAT. tit. 68, § 1356(6), (7), (11), (12), (13), (27), (29), (65)	exempting from sales taxation dues paid to certain nonprofit religious, educational, or other charitable organizations by its members, certain sales of tangible property to or by churches or other organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations), sales of tangible property or services to certain private schools, tuition and fees paid to certain private schools, sales of property made by certain private schools and related student or parent groups, sales of tangible property or services to children's homes or youth camps supported or sponsored by churches, and sales of boxes of food by a church or charitable organization described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
OKLA. STAT. tit. 68, § 1357(15)	exempting form sales taxation sales of tangible property or services to children's homes located on church property

<u>Statute</u>	<u>Description</u>
OKLA. STAT. tit. 68, § 1364(k)	exempting from excise taxation on special events those events sponsored by private schools and church organizations described by 26 U.S.C. § 501(c)(3)
OKLA. STAT. tit. 68, § 1364.2(K)	exempting from excise taxation on certain “special events” any event sponsored by a church organization described by 26 U.S.C. § 501(c)(3)
OKLA. STAT. tit. 68, § 1503.1	exempting from excise taxation on certain coin-operated devices all such devices owned by and operated in a private religious school or church or which dispense only newspapers or periodicals
OKLA. STAT. tit. 68, §§ 2353(10), (12), 2355(A)	deducting from the calculation of income tax all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 501(c)(3) (which includes contributions to religious organizations)
OKLA. STAT. tit. 68, § 2357.26	providing for a credit against income taxation for an employer’s eligible expenses for the provision of child care services to employees
OKLA. STAT. tit. 68, § 2359	exempting from income taxation organizations described by 26 U.S.C. § 501(c) (which includes religious organizations)
OKLA. STAT.	excluding from the definition of

<u>Statute</u>	<u>Description</u>
tit. 68, § 2385.1	“wages” for the purpose of income tax withholding requirements amounts for services paid by a minister in the exercise of his ministry or by members of a religious order in the exercise of the duties of that order
OKLA. STAT. tit. 68, § 2887(7), (9), (11)	exempting from property taxation all property used exclusively for religious purposes, certain property used exclusively for charitable purposes, and all libraries and office equipment of ministers where such property is used for ministerial work
OREGON	
OR. REV. STAT. § 307.140(1)	exempting from property taxation all houses of worship, buildings used solely for charitable purposes by religious organizations, underlying land and furniture within
OR. REV. STAT. § 307.145	exempting from property taxation child care facilities, schools, and student housing owned by religious organizations when such buildings are used for educational purposes
OR. REV. STAT. § 307.541	exempting from property taxation certain low income housing owned by charitable organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations) and used for

<u>Statute</u>	<u>Description</u>
	charitable purposes described by 26 U.S.C. § 501(c)(3) (which includes religious purposes)
OR. REV. STAT. § 315.204	providing for a credit against income taxation for reimbursement of employees' child care expenses
OR. REV. STAT. § 315.208	providing for a credit against income taxation for certain expenses paid by employers to construct, acquire, or renovate property so that it may provide a dependent care facility
OR. REV. STAT. §§ 315.237, 348.618	providing for a credit against income taxation for certain scholarship payments made by employers for the benefit of the dependents of employees who are enrolled in private schools
OR. REV. STAT. § 315.262	providing for a credit against income taxation equal to a percentage of qualified taxpayers' child care expenses
OR. REV. STAT. §§ 316.012, 316.048	deducting from the calculation of income tax all federal deductions, including the deduction described by 26 U.S.C. § 170 for donations to religious and other charitable organizations
OR. REV. STAT. § 316.162(2)(i)	excluding from the definition of "wages" for income tax withholding purposes any remuneration paid to a minister in the exercise of his

<u>Statute</u>	<u>Description</u>
	ministry or to the members of a religious order in their exercise of the duties of that order
OR. REV. STAT. § 317.080(1)	exempting from corporate excise taxation organizations described by 26 U.S.C. § 501(c) (which includes religious organizations)
OR. REV. STAT. § 317.151	providing for a credit against corporate excise taxation for charitable contributions to educational institutions described by 26 U.S.C. § 170(b)(1)(A)(ii) (which includes religious educational institutions)
OR. REV. STAT. § 320.173(1), (5)	exempting from excise taxation on construction improvements to private schools and religious facilities primarily used for worship or religious education
OR. REV. STAT. § 320.308(5)	exempting from excise taxation on transient lodging dwelling units at a nonprofit youth or church camp
PENNSYLVANIA	
10 PA. CONS. STAT. § 375	defining the “advancement of religion” as a charitable purpose for the purposes of being designated as a “public charity”
20 PA. CONS. STAT. § 3702	excluding from equitable apportionment of federal estate tax the interests of an estate allowable as a deduction under 26 U.S.C. §

<u>Statute</u>	<u>Description</u>
	2055 (which includes religious uses)
53 PA. CONS. STAT. § 6924.301.1(f) (7)	exempting from taxes imposed by local tax assessors certain activities of religious and other charitable organizations
53 PA. CONS. STAT. § 6924.303	exempting from payroll taxation organizations described by 10 PA. CONS. STAT. § 375 (which includes organizations that further the advancement of religion), except to the extent that such organizations earn “unrelated business income” described by 26 U.S.C. § 511
53 PA. CONS. STAT. § 7108	exempting from municipal property taxation and municipal claims all houses of worship and institutions of “purely public charity”
53 PA. CONS. STAT. §§ 23126, 37601	exempting from municipal license taxation certain facilities designated for religious, educational, or charitable purposes
72 PA. CONS. STAT. §§ 3244, 3250-10	exempting from property taxation certain charitable and religious organizations
72 PA. CONS. STAT. § 3402-311	exempting from income taxation amounts in excess of 90% of total income given each year for 10 years to certain religious and other charitable organizations
72 PA. CONS.	exempting from certain personal property taxation religious and other

<u>Statute</u>	<u>Description</u>
STAT. § 4821	charitable organizations
72 PA. CONS. STAT. § 5020-204	exempting from local taxation all churches and places of religious worship
72 PA. CONS. STAT. § 5453.202(a) (1), (3), (4)	exempting from local taxation all churches and other places of religious worship as well as the underlying land, hospitals, universities, colleges, schoolhouses
72 PA. CONS. STAT. § 7204(10), (28)	exempting from a sales tax designated exclusively to benefit public education sales of religious publications and Bibles and sales at retail to (or use by) any charitable organization, nonprofit educational institution, or religious organization for religious purposes
72 PA. CONS. STAT. § 8705-F	providing for a credit against corporate taxation for contributions to scholarship organizations or educational improvement organizations
72 PA. CONS. STAT. § 9111	exempting from transfer taxation transfers of property to religious and other charitable organizations
RHODE ISLAND	
R.I. GEN. LAWS § 3-10- 1(b)	exempting from excise taxation on alcohol all wine sold for religious purposes directly to a clergy member

<u>Statute</u>	<u>Description</u>
R.I. GEN. LAWS § 44-3-3(5), (7), (8)	exempting from property taxation buildings for religious worship, intangible property held for or by religious and other charitable organizations, and buildings and personal property used as a school or seminary by a charitable organization
R.I. GEN. LAWS § 44-11-1(2)(iv)	exempting from excise taxation on corporations certain schools and colleges
R.I. GEN. LAWS § 44-14-13	deducting from the calculation of corporate income tax the value of contributions to religious and other charitable organizations
R.I. GEN. LAWS § 44-18-20(g)(2)	exempting from use taxation on certain tangible property certain sales organized by religious, educational or other charitable organizations
R.I. GEN. LAWS § 44-18-30	exempting from sales taxation receipts from the sale of newspapers (including religious periodicals), school meals (including meals served by private religious schools), sales to and use by certain charitable or religious organizations, and textbooks by “educational institutions”
R.I. GEN. LAWS §	exempting from estate taxation the value of any interest transferred to

<u>Statute</u>	<u>Description</u>
44-22-1(c)	organizations not subject to state tax or for the use of charitable purposes
R.I. GEN. LAWS § 44-23.1-5(e)	exempting from estate taxation any property passing to or in trust to any charitable organization
R.I. GEN. LAWS § 44-30-1(d)	exempting from income taxation organizations described by 26 U.S.C. § 501(a) (which includes religious organizations) and other entities exempt from federal income tax
R.I. GEN. LAWS § 44-30-2.6(a)	deducting from the calculation of income tax all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
R.I. GEN. LAWS § 44-30-25	exempting from income taxation the income earned by family education accounts designated to provide funds for post-secondary education
R.I. GEN. LAWS §§ 44-62-1, 44-62-2	providing for a credit against corporate taxation for contributions to qualified scholarships for students attending nonpublic schools, including private religious schools
SOUTH CAROLINA	
S.C. CODE ANN. §	exempting from corporate income taxation organizations described by

<u>Statute</u>	<u>Description</u>
12-6-580	26 U.S.C. § 501(a) (which includes religious organizations)
S.C. CODE ANN. §§ 12-6-1130, 12-6-5590	deducting from the calculation of income tax the value of certain donations to religious and other charitable organizations
S.C. CODE ANN. § 12-6-3385	providing for a refundable credit (up to \$850) against income taxation for tuition paid to institutions of higher learning, including religious schools of higher learning, but excluding schools that have the sole purpose of providing religious or theological training
S.C. CODE ANN. § 12-6-3750	providing for a credit against income taxation for each deer carcass donated by a meat processor or butcher to charitable institutions engaged in donating food to the needy
S.C. CODE ANN. § 12-8-520	exempting from income tax withholding requirements wages paid to ministers in exercise of the ministry or to members of a religious order in the exercise of their duties
S.C. CODE ANN. § 12-21-2420	exempting from admissions excise taxation certain admission fees charged by religious, educational, and other charitable organizations
S.C. CODE	exempting from sales taxation sales of textbooks, magazines, and similar

<u>Statute</u>	<u>Description</u>
ANN. § 12-36-2120	items used in the course of study, religious publications, meals for sale in schools or by nonprofit organizations that receive only charitable contributions, and certain concession sales at festivals run by charitable organizations if the proceeds of such festivals go to benefit charitable functions
S.C. CODE ANN. § 12-37-220	exempting from property taxation the property of all schools, certain charitable institutions, churches (and certain surrounding lands), parsonages, charitable trusts and foundations, and the property of any religious corporation if used to conduct meetings or the business of the corporation
SOUTH DAKOTA	
S.D. CODIFIED LAWS § 10-4-9	exempting from property taxation property used for religious purposes and certain property owned by religious associations
S.D. CODIFIED LAWS § 10-4-9.1	exempting from property taxation property used for charitable purposes and owned by public charities (defined with reference to 26 U.S.C. 501(c)(3) (which includes religious organizations))
S.D. CODIFIED	exempting from property taxation

<u>Statute</u>	<u>Description</u>
LAWS § 10-4-9.2	property owned by certain benevolent educational associations used for benevolent purposes
S.D. CODIFIED LAWS § 10-4-10	exempting from property taxation certain agricultural land owned by charitable, educational, or religious societies used for charitable or benevolent purposes
S.D. CODIFIED LAWS § 10-4-13	exempting from property taxation certain educational institutions
S.D. CODIFIED LAWS § 10-40-23	exempting from estate transfer taxation property transferred to religious societies, nonprofit foundations, churches, schools, and other charitable organizations
S.D. CODIFIED LAWS § 10-45-5.6	exempting from a license tax certain tax exempt organizations (defined by 26 U.S.C. § 501(c)(3)) that devote their resources exclusively to the use of the poor (including religious associations dedicated to helping the poor)
S.D. CODIFIED LAWS § 10-45-10	exempting from sales taxation sales to tax exempt organizations (defined by 26 U.S.C. § 501(c)(3)) that devote their resources exclusively to the use of the poor
S.D. CODIFIED LAWS §	exempting from sales taxation the gross receipts of certain religious and other charitable activities

<u>Statute</u>	<u>Description</u>
10-45-13	
S.D. CODIFIED LAWS § 10-45-14	exempting from excise taxation on retail sales the gross receipts from sales of personal property or services to or for use by religious educational institutions
S.D. CODIFIED LAWS § 10-45D-8	exempting from excise taxation on gross receipts certain receipts from the rental of space at lodging establishments and campsites owned by nonprofit religious and educational institutions
S.D. CODIFIED LAWS § 10-45D-15	exempting from use taxation certain forms of energy sold to religious educational institutions and nonprofit hospitals
S.D. CODIFIED LAWS § 10-46-15	exempting from use taxation the gross receipts from the sales of personal property or utilities services to or for use by religious educational institutions
S.D. CODIFIED LAWS § 35-1-8.1	exempting from excise taxation on alcohol the purchase and sale of wine to members of the clergy for religious purposes
TENNESSEE	
TENN. CODE ANN. § 57-4-301(e)	exempting from excise taxation on alcohol certain sales of alcohol by charitable organizations
TENN. CODE	exempting from income taxation the

<u>Statute</u>	<u>Description</u>
ANN. § 67-2-104	income from the stocks and bonds of educational, religious, and other charitable institutions and similar income irrevocably set aside by others for religious and other charitable uses
TENN. CODE ANN. § 67-4-1906	exempting from excise taxation on rental cars rentals to churches and religious organizations described by 26 U.S.C. § 501(c)(3)
TENN. CODE ANN. § 67-4-2006	deducting from net earnings and net losses for the purpose of calculating excise tax the value of charitable contributions (including to religious organizations)
TENN. CODE ANN. § 67-5-207	exempting from property taxation the property of certain charitable institutions (defined with reference to 26 U.S.C. § 501(c)(3), which includes religious organizations) that use such property to provide low-income housing
TENN. CODE ANN. § 67-5-212	exempting from property taxation property owned by religious and other charitable organizations
TENN. CODE ANN. § 67-5-221	exempting from property taxation certain property owned by charitable institutions for the purpose of constructing single family low-income dwellings
TENN. CODE	exempting from property taxation

<u>Statute</u>	<u>Description</u>
ANN. § 67-5-222	historic properties owned by charitable institutions
TENN. CODE ANN. § 67-6-322(a), (b)	exempting from sales and use taxation tangible property sold or services rendered to churches, schools, and other organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
TENN. CODE ANN. § 67-8-103	exempting from gift taxation the transfers of any interest to religious, educational, or other charitable purposes
TENN. CODE ANN. § 67-8-315	deducting from the calculation of inheritance tax the value of certain interests in property transferred for certain religious or other charitable uses
TEXAS	
TEX. ALCO. BEV. CODE ANN. § 109.51	prohibiting the imposition of tax on the sale or use of wine for religious purposes
TEX. TAX CODE ANN. § 11.18	exempting from property taxation the property of certain charitable organizations, including religious organizations
TEX. TAX CODE ANN. § 11.181	exempting from property taxation the property of certain charitable organizations, including religious organizations, that provide low

<u>Statute</u>	<u>Description</u>
	income housing
TEX. TAX CODE ANN. § 11.20	exempting from property taxation certain real and tangible property, including certain parsonages, of religious organizations
TEX. TAX CODE ANN. § 11.21	exempting from property taxation certain property used as and to operate a school
TEX. TAX CODE ANN. § 151.310	exempting from sales, excise, and use taxation items sold or consumed by religious, educational, or other charitable organizations and other organizations described by 26 U.S.C. § 501(c)(3)
TEX. TAX CODE ANN. § 151.3101(a) (5)	exempting from excise taxation on amusement certain amusement services provided by religious, educational, or other charitable organizations
TEX. TAX CODE ANN. § 151.312	exempting from sales, excise, and use taxation publications by certain charitable organizations, including religious organizations
TEX. TAX CODE ANN. § 151.314(d)	exempting from sales taxation certain food products, not otherwise exempt, if served by a private school, sold by a church, or at a church function
TEX. TAX CODE ANN. §	exempting from motor vehicle use taxation the sale, use, or rental receipts of a motor vehicle used for

<u>Statute</u>	<u>Description</u>
152.088	religious purposes
TEX. TAX CODE ANN. § 156.102	exempting from excise taxation on hotel rooms religious, educational, and other charitable organizations
TEX. TAX CODE ANN. §§ 171.058, 171.062, 171.063	exempting from franchise taxation on organizations doing business in Texas “purely public charities,” organizations described by 26 U.S.C. § 501 (c)(3) (which includes religious organizations), and other organizations organized for the purpose of religious worship
UTAH	
UTAH CODE ANN. § 59-2- 1101(3)(d)	exempting from property taxation property owned by nonprofit organizations and used for religious, educational, or other charitable purposes
UTAH CODE ANN. § 59-7-109	deducting from the calculation of corporate income tax the value of certain charitable contributions described by 26 U.S.C. § 170
UTAH CODE ANN. § 59-8-103(4)	exempting from excise taxation on corporate gross receipts certain religious or charitable organizations
UTAH CODE ANN. § 59-10-202(g)	deducting from the calculation of estate and trust income tax the revenue earned from assets set aside for charitable purposes described by 26 U.S.C. § 642(c) (which includes

<u>Statute</u>	<u>Description</u>
	interests set aside for religious purposes)
UTAH CODE ANN. § 59-10-1006	providing for a credit against income taxation for expenses incurred for rehabilitation or preservation of historic property
UTAH CODE ANN. § 59-12- 104(12)	exempting from sales taxation sales of certain foods by a church, charitable institution, or institution of higher learning
UTAH CODE ANN. § 59-12-104.1	exempting (sometimes <i>ex post</i> in the form of a refund) from sales and use taxation certain sales made by or to religious or charitable institutions
VERMONT	
VT. STAT. ANN. tit. 32, § 3802	exempting from property taxation property set aside for “pious or charitable uses,” real property owned by churches or church societies, and parsonages
VT. STAT. ANN. tit. 32, § 5830c	providing for a credit against income taxation for charitable investments in low-income housing
VT. STAT. ANN. tit. 32, § 5811(18)	deducting from the calculation of income tax all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)

<u>Statute</u>	<u>Description</u>
VT. STAT. ANN. tit. 32, § 5811(18)(D)	excluding from income taxation organizations described by 26 U.S.C. § 501(a) and other organizations exempt from federal income taxation
VT. STAT. ANN. tit. 32, § 5825a	providing for a credit against income taxation for contributions to a higher education investment plan
VT. STAT. ANN. tit. 32, § 5828c	providing for a refundable credit against income taxation for child and dependent care expenses described by 26 U.S.C. § 21 (which applies to care rendered in churches and by religious organizations)
VT. STAT. ANN. tit. 32, § 5830c	providing for a credit against income taxation for contributions to eligible housing charities, defined to include nonprofit organizations dedicated to providing affordable housing
VT. STAT. ANN. tit. 32, § 7305(e)	exempting from equitable apportionment for estate tax purposes the value of any interest passing to or in trust for any charitable purpose
VT. STAT. ANN. tit. 32, § 8911(3)	exempting from excise taxation on motor vehicles any vehicle owned or leased by religious or other charitable institutions
VT. STAT. ANN. tit. 32, § 9202(10)(D) (ii)(VII)	exempting from excise taxation on certain food items food sold by nonprofit organizations at church suppers or similar events

<u>Statute</u>	<u>Description</u>
VT. STAT. ANN. tit. 32, § 9743	exempting from sales taxation sales to or by organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
VIRGINIA	
VA. CODE ANN. § 15.2-912.2	exempting from local taxation the proceeds of charitable gaming
VA. CODE ANN. § 58.1-401	exempting from corporate income taxation certain religious, educational, and other charitable organizations described by 26 U.S.C. 501(c)
VA. CODE ANN. § 58.1-609.10	exempting from sales and use taxation personal property bought by churches for use in religious worship or in carrying out the work of the church
VA. CODE ANN. § 58.1-609.11	exempting from sales and use taxation sales by and to certain nonprofit organizations and other organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
VA. CODE ANN. § 58.1-11(A)(2), (C)(6)	exempting from recordation taxation deeds conveying real estate to churches or religious bodies to be used for religious purposes or as a ministerial residence and deeds conveying real estate from the trustees of certain churches or

<u>Statute</u>	<u>Description</u>
	religious bodies
VA. CODE ANN. § 58.1-811(B)(2)	exempting from recordation taxation deeds of trust or mortgage given by trustees of certain churches or religious bodies
VA. CODE ANN. § 58.1-1505	exempting from excise taxation on aircraft any aircraft sold to certain organizations described by 26 U.S.C. § 501(c)(3) (which includes religious organizations)
VA. CODE ANN. § 58.1-3203	exempting from property taxation certain charitable lessee organizations (described by 26 U.S.C. § 501(c) (which includes religious organizations)) that would otherwise treated like owners of the property for tax purposes
VA. CODE ANN. § 58.1-3606	exempting from property taxation real and personal property owned by churches or religious bodies, parsonages, and certain religious organizations
VA. CODE ANN. §§ 58.1-3609, 58.1-3617	exempting from property taxation the property of certain charitable organizations, including religious organizations, churches, and religious associations
VA. CODE ANN. § 58.1-3833	exempting from sales taxation on food and beverages such items sold by churches, religious bodies, educational and other charitable

<u>Statute</u>	<u>Description</u>
	organizations
VA. CODE ANN. § 58.1-3840	exempting from excise taxation on meals certain such items sold by churches, religious bodies, or educational and other charitable organizations
VA. CODE ANN. § 58.1-439.6	providing for a credit against corporate income taxation for retraining employees
VA. CODE ANN. § 58.1-439.4	providing for a credit against corporate income taxation for investment in construction, renovation, and acquisition of day-care facilities
WASHINGTON	
WASH. REV. CODE § 82.04.339	exempting from excise taxation revenue from daycare facilities operated by organizations described by WASH. REV. CODE § 84.36.020 (which includes churches)
WASH. REV. CODE § 82.04.3651	exempting from excise taxation revenue from fundraising activities by nonprofit organizations, defined with reference to 26 U.S.C. § 501(c)(3) (which includes religious organizations)
WASH. REV. CODE § 82.04.4264	exempting from excise taxation revenue received by certain nonprofit boarding homes described by 26 U.S.C. § 501(c)(3) (which

<u>Statute</u>	<u>Description</u>
	includes religious organizations)
WASH. REV. CODE § 82.04.4271	deducting from the calculation of excise tax the value of membership fees received by nonprofit youth organizations exempt from property taxation under WASH. REV. CODE § 84.36.030 (which includes certain religious organizations)
WASH. REV. CODE § 82.12.02595	exempting from use taxation the donation (and use) of property or certain services to (and by) nonprofit charitable organizations
WASH. REV. CODE § 82.12.800(1) (d)	exempting from use taxation for sea vessels certain vessels loaned or donated to religious or other charitable organizations
WASH. REV. CODE § 84.33.075	exempting from excise taxation on timber any timber harvested from its own land by nonprofit organizations defined by WASH. REV. CODE § 84.36.030 (which includes certain religious organizations)
WASH. REV. CODE § 84.36.020	exempting from property taxation all churches, parsonages, convents, certain surrounding lands
WASH. REV. CODE § 84.36.030(2), (3)	exempting from property taxation property owned by a church or association of churches if used as a camp facility and property owned by nonprofit organizations engaged in character building of children

<u>Statute</u>	<u>Description</u>
WASH. REV. CODE § 84.36.032	exempting from property taxation the property of the administrative offices of a religious organization
WASH. REV. CODE § 84.36.050	exempting from property taxation property owned or used by or for any nonprofit school
WEST VIRGINIA	
W. VA. CODE § 8-13-5(d)	exempting from municipal excise taxation religious and other charitable organizations, except to the extent of unrelated business income taxation described by 26 U.S.C. § 511
W. VA. CODE § 11-3-9	exempting from property taxation property used for religious worship, parsonages, certain mortgages and bonds sold by churches and religious societies, and certain other property used for charitable purposes
W. VA. CODE § 11-13-3(b)(4)	exempting from excise taxation on business certain religious or other charitable organizations
W. VA. CODE § 11-15-9(a)(6)	exempting from sales taxation sales to certain organizations described by 26 U.S.C. § 501(c)(3), including churches
W. VA. CODE § 11-15-11	exempting from sales taxation sales of certain services by organizations described by 26 U.S.C. § 501(c)(3)

<u>Statute</u>	<u>Description</u>
	(which includes religious organizations)
W. VA. CODE § 11-21-3(d)	exempting from income taxation entities described by 26 U.S.C. § 501(a) (which includes religious organizations) or otherwise exempt from federal income taxation
W. VA. CODE § 11-21-15	deducting from the calculation of income tax most federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes donations to religious institutions)
W. VA. CODE §§ 11-24-3, 11-24-3a(44)	deducting from the calculation of corporate income taxation all federal itemized deductions, including the deduction for charitable contributions described by 26 U.S.C. § 170 (which includes contributions to religious organizations)
W. VA. CODE § 11-24-5(a)	exempting from corporate income taxation corporations described by 26 U.S.C § 501(a) (which includes religious corporations) or otherwise exempt from federal income taxation
W. VA. CODE § 47-21-7	exempting from license taxation on charitable raffles any charitable or public service organization

<u>Statute</u>	<u>Description</u>
WISCONSIN	
WIS. STAT. § 70.11(4), (4a), (11)	exempting from property taxation certain property owned and used by churches, religious, educational, or benevolent associations, Bible camps, benevolent associations used as low-income housing
WIS. STAT. § 71.07(5r)	providing for a credit against income taxation for tuition payments to certain 4-year colleges
WIS. STAT. § 71.26(1)(a)	exempting from income taxation all religious and educational organizations
WIS. STAT. § 71.28(5k)	providing for a credit against corporate income taxation for contributions to community rehabilitation programs that provide or facilitate vocational services to individuals with disabilities
WIS. STAT. § 71.63(6)(f)	excluding from the definition of “wages” for income tax withholding purposes the remuneration paid for the services of a minister in the exercise of his ministry or the members of a religious order in the satisfaction of the duties of that order
WIS. STAT. § 77.54(9), (9a)(f)	exempting from sales taxation the sales of tickets or admissions to private school activities where the

<u>Statute</u>	<u>Description</u>
	proceeds are used for educational, religious, or charitable purposes and for certain other charitable organizations, including religious organizations
WYOMING	
WYO. STAT. ANN. § 39-11-105(a)(vii), (xix), (xxv)	exempting from property taxation real property used for religious worship, church schools, parsonages, properties of charitable trusts, and the property of nonprofit schools
WYO. STAT. ANN. § 39-15-105(a)(iv)(B)-(C), (viii)(C)-(D)	exempting from sales taxation sales to religious or charitable organizations, occasional sales by religious or charitable organizations for the purpose of fund raising, and sales of newspapers and annual school publications
WYO. STAT. ANN. § 39-16-105(a)(iv)	exempting from excise taxation purchases by religious or charitable organizations in the conduct of their functions
DISTRICT OF COLUMBIA	
DC CODE § 47-902	exempting from property transfer taxation those properties described by DC CODE § 47-1002 (which includes church and certain religious property)
DC CODE § 47-1002(13)-	exempting from property taxation churches, buildings belonging to

<u>Statute</u>	<u>Description</u>
(16)	religious corporations, and pastoral and episcopal residences
DC CODE § 47-1508	exempting from property taxation certain charitable organizations, including religious organizations
DC CODE § 47-1802.01(3)	exempting from income taxation religious and other charitable organizations
DC CODE § 47-1803.03(a)(8)	deducting from the calculation of corporate income tax certain contributions to religious and other charitable organizations
DC CODE § 47-2005	exempting from sales taxation certain goods and items sold to “semipublic institutions” (defined by DC CODE § 47-2001 to include religious organizations)
DC CODE § 47-2820(b)	exempting from license taxation on certain entertainment such entertainment where the proceeds are intended to benefit churches or for charitable purposes