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“What we obtain too cheap, we esteem too lightly: it is dearness only that gives every thing its value. Heaven knows how to put a proper price upon its goods; and it would be strange indeed if so celestial an article as freedom should not be highly rated.”

Thomas Paine

Church Tax Repealed in Spending Bill

On December 20, 2019, as part of the bipartisan spending bill, Congress repealed a section of the 2017 Tax Cuts and Jobs Act, known as the “parking tax.” Part of the Unrelated Business Income Tax (UBIT), a provision required churches and nonprofits to pay 21% tax on certain qualified benefits provided to employees, including parking, meals, on-site athletic facilities, and transportation. While the Tax Cuts and Jobs Act (TCJA) lowered taxes for many Americans, it also aimed to simplify exemptions. One unfortunate consequence of the TCJA was the new requirement that nonprofit groups, including churches, pay some of the taxes that for-profit groups must pay. This was especially concerning because it created a new tax liability for nonprofits, exposed ministries to burdensome accounting and IRS reporting requirements, and lacked clarity for determining the actual tax liability amounts. Nonprofit organizations and churches have long enjoyed federal tax exemptions for the work they do in their communities, and the removal of this benefit placed a financial and reporting burden on these groups that serve the community with already limited budgets. In addition, the new requirement taxed an expense the ministries incur as they provide benefits to the employees who already sacrifice to work at a nonprofit organization. Nonprofit organizations differ from for-profit organizations fundamentally in that they serve the needs of a particular community regardless of the lack of ability the community has to offer anything substantial in return for the goods or services they provide. The repeal of the parking tax lifts a burden for these nonprofit organizations, enabling them to serve their communities better and restores an important principle of “non interference” by the IRS into the activities of charitable organizations.

Senator James Lankford (R-OK) has been a champion of this effort to rescind the tax as a lead sponsor of the bipartisan bill, Lessening Impediments from Taxes for Charities Act (LIFT), introduced earlier this year. He [praised the inclusion](#) of the LIFT Act in the end-of-year spending bill, stating, “The fix included in this week’s appropriations bill is a huge win for our nation’s churches, charities, and other nonprofits who are dedicated to serving our neighbors and meeting the needs of our communities. We should protect our nonprofits, not tax them.” The AACCS highlighted the LIFT Act as a key issue for churches and Christian schools during the annual AACCS National Legislative Conference last September. Upon passage of the bill, AACCS Legislative Director Jamison Coppola stated, “By rescinding the burdensome tax, Congress has recognized the important work that churches and nonprofit organizations do in serving their communities. Our schools and leadership have worked diligently to bring this issue to the attention of Representatives and Senators. We appreciate the efforts of all those who contributed to this significant religious freedom victory.”

National School Choice Week is Just Around the Corner

National School Choice Week (NSCW) will be celebrated January 26 to February 1 across the country as families and schools seek to highlight the positive impact that school choice has had in the lives of thousands of students. NSCW began in 2011 as [an effort](#) to “raise awareness about the K–12 education options available to children and families, while spotlighting the benefits of school choice.” What began with 150 events that first year has grown exponentially, with [51,300 events](#) planned for this year’s NSCW, up from just over [40,000 events last year](#). Several governors have already [issued proclamations](#) declaring the week to be school choice week for their state, and hundreds of state and local leaders have also issued statements supporting the endeavor and recognizing the importance of school choice. The week is intended to celebrate all forms of school choice and educational options, and private schools are encouraged to highlight the benefits and successes of the school choice programs in their areas. Andrew Campanella, president of NSCW, [stated](#), “Every child is unique, and parents want their children to learn and succeed in schools that inspire and motivate them. During National School Choice Week, we invite all Americans to learn more about school choice and to join us in shining a positive spotlight on effective education options for children.” To find events in your state, click [here](#). To receive more information or register your participation, click [here](#).

March for Life 2020 Plans Rallies on National and State Level

Throughout the month of January, rallies and marches will be held at state capitols and other locations throughout the country to celebrate life. The National March for Life, held in Washington, D.C., on January 24, will feature several speakers including Jim Daly, president of Focus on the Family; Marjorie Dannenfelser, president of Susan B. Anthony List; Elisa Martinez, founder of New Mexico Alliance for Life; David Platt, pastor of McLean Bible Church; Rep. Ann Wagner (R-MO); State Rep. Katrina Jackson (D-LA); Rep. Chris Smith (R-NJ); and two abortion survivors, Melissa Ohden and Claire Culwell. The theme for the 47th annual March for Life is “Life Empowers: Pro-Life is Pro-Woman,” a rebuttal of the popular theme among abortion advocates that abortion is necessary to help women succeed in life. According to March for Life president Jeanne Mancini, this year’s theme honors the 100th anniversary of the 19th Amendment, which secured the right to vote for women. The March for Life [announced through Instagram](#) that the theme will “remember and honor the suffragists, the original feminist leaders who recognized the inherent dignity of the unborn and that abortion not only ended a life but harmed women. The pro-life movement continues their legacy, recognizing that equal rights begin in the womb.” For more information on participating in state-level marches or the National March for Life, visit the March for Life website [here](#).

In Case You Missed It:

[Weekly Market Update](#) provided by Jeff Beach of the [AACCS Investment Team at Merrill Lynch](#)

[Trump’s School Choice Plan Will Help Kids, and is Smart Politics](#)

[Year in Review: Religious Freedom Gains Some Ground](#)