

***The Church of Jesus Christ and the Latter-day Saints Criticized For its
Political Activities***

People across the United States are criticizing The Church of Jesus Christ of Latter-day Saints for organizing voter registration drives. Specifically, this church has been accused of targeting Mormon residents of Nevada in the voter registration drives by showing Mormon church goers a 30 minute PowerPoint presentation that recognizes the “importance of speaking with one voice” with a vote.¹ Nevada is expected to be a key swing state in the upcoming presidential election, which is why many believe that this effort to encourage voter turnout in Nevada is simply a political move.

The Church of Jesus Christ and the Latter-day Saints, often referred to as the LDS Church or the Mormon Church, qualifies for exemption from federal income tax under IRC section 501(c)(3), because the church is a religious organization. The LDS Church has been in the news frequently in the past few months because of Republican presidential candidate Mitt Romney’s affiliation with the church. Because Romney is often associated with the LDS church, many Americans feel that the church is indirectly supporting Romney as a presidential candidate through political events like voter registration drives because the LDS church has been encouraging voter participation in this election now more than ever before.

Some people consider this political behavior to be problematic because Section 501(c)(3) states that an organization receiving a tax exemption as a nonprofit “... may not

¹ ABC News, *Church Official Pushes Mormon Voter Registration in Key Swing State* (Sept. 22, 2012) http://www.770kob.com/abc_news/article/Church_Official_Pushes_Mormon_Voter_Registration_in_Key_Swing_State/02CF109F03A511E2BC2EFEFDADE6840A.

be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.”

While it is a violation of the statute to endorse a political candidate or participate in a campaign activity for a candidate, Section 501(c)(3) does not prohibit nonprofit organizations from engaging in all types of political activity. Thus, it is acceptable for churches and other nonprofit organizations to assist with registering voters. It is also acceptable for nonprofits to assist with other political activities, such as publishing voter guides, hosting candidate appearances, and allowing staff members of an organization to engage in political activities.² In this case, it appears that the LDS Church is not directly endorsing a candidate in the upcoming presidential election. In fact, one of the PowerPoint slides in the presentation to encourage voter turnout specifically says, that the church does not “attempt to direct its members as to which candidate or party they should give their votes to. This policy applies whether or not a candidate for office is a member of The Church of Jesus Christ of Latter-day Saints.” Thus, it appears that the church is not violating any IRS or IRC policy and that Mormon churches are not in danger of losing their tax-exempt status by engaging in this type of political behavior.

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² Janice M. Ryan & Ronald M. Jacobs, *With Election Around the Corner, Charities Must Tread Carefully*, The Non-Profit Times (September 4, 2012) <http://www.thenonproffitimes.com/article/detail/with-election-around-the-corner-charities-must-tread-carefully-4841>.