Testimony of Catherine Engelbrecht Presented on May 4, 2017 to the Subcommittee on Health Care, Benefits, and Administrative Rules of the Committee on Oversight and Government Reform

Good morning, Mr. Chairman and Members of the Committee. My name is Catherine Engelbrecht. I am the founder of True the Vote, a national 501(c)3 organization dedicated to the advancement of voters' rights and election integrity.

The stated topic for today's hearing is "Examining a Church's Right to Free Speech," so I thank you for the invitation to participate, because, though I am a Christian, I am not here to speak on behalf of religious organizations. As it happens, religious organizations and charitable organizations like True the Vote share the same non-profit class designation, so that is what brings me to this chamber; to share the story of my experiences with the Internal Revenue Service, an agency so emboldened through years of partisan exploitation that now it presumes itself to be America's arbiter of free speech. In fact, it concerns me that we should need to examine any American's right to free speech. Free speech is a Constitutional right. Not a privilege. It cannot be taken away, and those who try will, ultimately, always fail.

In 2010, I filed a 501c3 non-profit application with the IRS on behalf of True the Vote. Since that filing, my private businesses, my nonprofit organizations, and I, personally, have been subjected to more than fifteen instances of audit, inquiry, or investigation by federal agencies, including IRS, OSHA, ATF, and the FBI. These inquisitions began only after my filing of True the Vote's application for tax-exemption, an act that unwittingly put both my organization and me on the radical radar of a political machine that places its own survival above the rights of its citizens.

Politicians have long used the IRS to intimidate their enemies. Entrenched agency bureaucrats are their all-toowilling enforcers. So it is now, and so it was in 1954 when the Johnson Amendment became part of the IRS Revenue Code. Today, abetted by the Johnson Amendment, the IRS can and does dictate who can speak, what they can say, and to whom they can say it.

Under the current code, if your 501c3 organization is operated to further the purposes of religion, charity, science, or education, then this vaguely worded passage, baked into a 46,000 page federal tax code, is laying in wait for you, to muzzle you and rescind your non-profit status, should you say something the government does not like.

In my case, the IRS sought to control my organization's speech from the outset, even before they had given us our 501c3 tax-exempt designation. In a letter dated February 8, 2012, one of many letters we received over nearly three years, the IRS commanded True the Vote to submit the time, date, location, and detailed contents of speeches

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for all events held since the inception of the organization and for every future event to be held for the next two years. This information was, they explained, necessary in order to complete their consideration of our application for exemption.

We declined to comply and our exemption was withheld for another year and a half. Finally, we had no choice but to file a lawsuit against them. My fight with the IRS has gone on for seven very long years and continues to this day. Just two weeks ago my attorney and I were in court with twenty-one IRS attorneys and staffers, who in legion argued that they've done nothing wrong.

This is why the Johnson Amendment must be repealed and by extension why the tax code must be overhauled. Bureaucrats must be stripped of their deluded belief that they are sovereign. They are not.

Tax-exempt status cannot be granted or revoked in exchange for our rights. That's not how our Constitution works.

True the Vote's story is a clear example of how the Johnson Amendment is purposely used to silence opposition ... but make no mistake, we are one of many who live with this ever-present threat. It's the reason non-profits across this country are fast becoming an endangered species. They are fearful of organizing. People are scared of their government. And that is just what the autocratic deep state wants. Freedom is anathema to a government body that operates with impunity outside our representative system.

My recommendations to you are these: First, repeal the Johnson Amendment and do not replace it. Any replacement is only an opportunity to create more confusing loopholes.

Next, amend the tax code to include a policy which clearly and unquestionably prohibits viewpoint discrimination and holds accountable any government employee or contractor who violates that policy.

Make it known that the old ways have come to an end.

Free speech must be preserved. It's worth testifying to; it's worth fighting for. This is about liberty and it is never wrong to return liberty to the people.

Thank you again for this opportunity.