



# TaxNewsFlash

## Exempt Organizations

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## IRS joint motion for entry of consent judgment in case challenging “Johnson Amendment”

The IRS filed a [joint motion](#) with the plaintiffs for entry of a consent judgment in a federal district court case in which the plaintiffs were challenging the “Johnson Amendment”—a portion of section 501(c)(3) added in 1954 that prohibits churches and other section 501(c)(3) organizations from endorsing or opposing political candidates or engaging in political activities—as a violation of their First Amendment rights.

Under the [proposed consent judgment](#), the court would enjoin the IRS from enforcing the Johnson Amendment against the plaintiff churches based on speech by a house of worship to its congregation in connection with religious services through its customary channels of communication on matters of faith, concerning electoral politics viewed through the lens of religious faith. The proposed consent judgment must be approved by the judge.

The case is: *National Religious Broadcasters v. Commissioner*, No. 6:24-cv-00311 (E. D. Tex.)

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