

June 3, 2015

Honorable Mitch McConnell, Senate Majority Leader
United States Senate
Washington, DC 20510

Honorable John Boehner, Speaker of the House of Representatives
United States House of Representatives
Washington, DC 20515

Dear Mr. Speaker and Majority Leader McConnell:

We write to express our deep concern with the potential loss of tax-exempt status for educational institutions should the Supreme Court find constitutional legitimacy for same-sex marriage.

Our concern is grounded in comments made by U.S. Solicitor General Donald Verrilli in response to a question from Supreme Court Justice Samuel Alito during the April 28 oral arguments regarding whether persons of the same sex have a constitutional right to marry. Here is the relevant portion of the exchange:

Justice Alito: Well, in the Bob Jones case, the Court held that a college was not entitled to tax-exempt status if it opposed interracial marriage or interracial dating. So would the same apply to a university or a college if it opposed same-sex marriage?

Solicitor General Verrilli: You know, I -- I don't think I can answer that question without knowing more specifics, but it's certainly going to be an issue. I -- I don't deny that. I don't deny that, Justice Alito. It is -- it is going to be an issue.

The implications of such a stance are far-reaching and would affect religious schools from grades K-12, colleges and universities, theological seminaries and graduate schools, and any other religious- or non-religious-based educational institution in the United States that holds to natural marriage.

[As noted by the Association of American Universities](#), tax exempt status is essential to higher education in the United States:

The educational purposes of universities and colleges – teaching, research, and public service – have been recognized in federal law as critical to the well-being of our democratic society. Higher education institutions are in turn exempted from income tax so they can make the most of their revenues. This tax exemption enables these institutions to maximize the benefits that they provide society, including: an educated citizenry which is essential to our democracy; a highly-educated, skilled, and productive workforce which is critical to our nation's competitiveness; and new innovations and technologies that improve our quality of life, strengthen our security, and fuel economic growth.

These things are no less true for religious institutions than they are for secular ones. In April, [the Coalition of Christian Colleges and Universities was represented in a joint letter](#) sent by the National

Association of College and University Business Officers to the U.S. Senate Finance Committee's Tax Reform Working Groups in which they argued that "Tax-exempt status leverages the value of (multi-sourced) revenue, helping our institutions meet the needs they face in serving their students, and in many cases their research and service missions."

Additionally, another exchange between Chief Justice John Roberts and Mr. Verrilli was also telling and disturbing:

Chief Justice John G. Roberts Jr.: Would a religious school that has married housing be required to afford such housing to same-sex couples?

Solicitor General Verrilli: ... that is going to depend on how States work out the balance between their civil rights laws, whether they decide that there's going to be civil rights enforcement of discrimination based on sexual orientation or not, and how they decide what kinds of accommodations they are going to allow under State law. And they could well -- you know, different states could strike different balances.

Dr. Albert R. Mohler, Jr., President of The Southern Baptist Theological Seminary observed that Mr. Verrilli "did not say no. Instead, he said that the federal government, at present, does not have a law banning discrimination in such matters on the basis of sexual orientation." In other words, should such a federal law be enacted, Christian institutions that offer student or constituent housing could be mandated to provide such to same-sex couples. Additionally, even if there is no sexual orientation law, it is difficult to see how educational institutions that recognize marriage in their housing, for instance, will not be required to recognize same-sex marriage benefits as well if the Court redefines marriage.

[According to the U.S. Department of Education's](#) National Center for Education Statistics, there are roughly 29,000 religiously-affiliated pre-schools, elementary schools, and high schools in the United States. Additionally, [there are more than 1,700 religiously-affiliated colleges and universities](#) in our country. The majority of these institutions hold to religious traditions that forbid sexual intimacy outside of marriage between one man and one woman, and will not jettison these convictions for any tax benefit.

However, the tax exempt status they enjoy helps substantially in enabling them to offer quality education to millions of young Americans. Its loss would be premised on a historic abandonment of the principles of religious liberty that are foundational to our republic and also would have a profoundly adverse financial effect on religious-based primary, secondary, collegiate, and post-graduate institutions. If the government could revoke the tax exempt status of such schools, what is to prevent other forms of government discrimination such as revoking grants or contracts or funding for services unrelated to marriage?

It is out of concern that schools adhering to traditional religious and moral values could lose tax-exempt status that we urge support for the Government Non-Discrimination Act, which would ensure that the federal government cannot discriminate or take action against private entities because they act in accordance with a moral or religious belief that marriage is between a man and a woman. This bill, introduced in the 113th Congress with more than 100 House and Senate cosponsors and which will be introduced soon in the 114th Congress, would protect against government discrimination of those who believe in natural marriage.

Any federal initiative, whether generated in the judicial, executive, or legislative branches of government, to remove tax-exempt status from faith-based educational institutions because of their commitment to their beliefs about marriage would result in severe financial distress for those institutions and their millions of students. Additionally, it would result in millions of students losing the choice of a faith-based educational experience that has been of historic value to the country for over 150 years. Further, it would constitute a devastating and dangerous blow to free religious belief and practice in a nation founded upon such. We urge you in the strongest terms to protect the schools we represent, as well as other Americans who live and work in our great country, from such unwarranted and unconstitutional abridgements of the liberty we always have cherished in our nation.

Respectfully,



Daniel L. Akin
President
Southeastern Baptist Theological Seminary



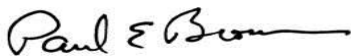
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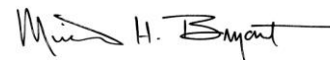
Joseph Ammirati
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Rick Brewer, PhD
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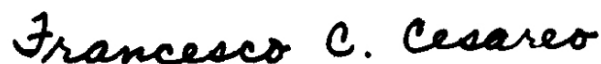
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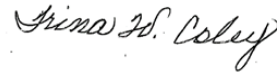
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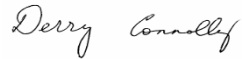
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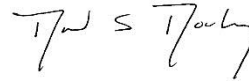
Derry Connolly, Ph.D.
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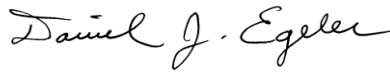
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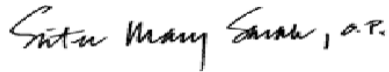
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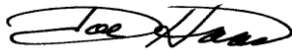
Robert Franseen
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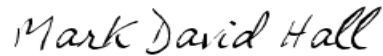
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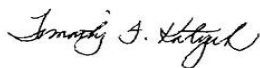
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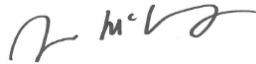
D. Gregory Main
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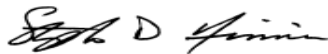
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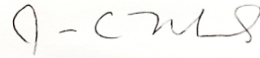
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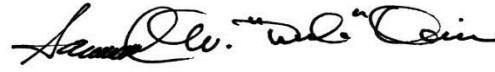
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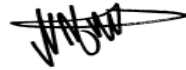
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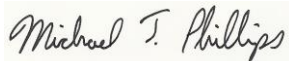
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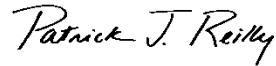
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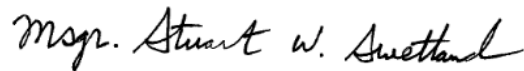
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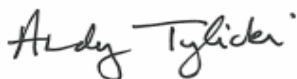
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