



United States Conference of Catholic Bishops

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November 30, 2018

U.S. House of Representatives
Washington, D.C. 20515

Dear Representative:

Religious liberty is a fundamental human right enshrined in our Constitution and federal law. To preserve the freedom of houses of worship and other religious organizations from intrusive interference by the federal government—specifically, the Internal Revenue Service (IRS)—the United States Conference of Catholic Bishops (USCCB) strongly supports the repeal of the provision commonly referred to as the “parking lot tax.”

USCCB understands that this provision (Section 512 (a)(7) of the Internal Revenue Code) has been repealed in the manager’s amendment to H.R. 88, which was adopted by the Rules Committee on November 28.

The parking lot tax would require tens of thousands of houses of worship to file tax returns for the first time in our nation’s history (including filing federal Form 990-T) and would impose a new tax burden on houses of worship and nonprofit organizations by forcing them to pay federal taxes on the cost of parking and transit benefits provided to their staff.

We are pleased that Congress is moving toward repealing this costly and unprecedented tax.

USCCB supports this important provision of the manager’s amendment to H.R. 88, and we urge your colleagues to support it as well. Thank you for protecting religious liberty by repealing the parking lot tax.

Sincerely,

Most Rev. Joseph E. Kurtz, D.D.
Archbishop of Louisville
Chairman, USCCB Committee
for Religious Liberty

Most Rev. Frank J. Dewane
Bishop of Venice
Chairman, USCCB Committee on
Domestic Justice and Human Development