

May 16, 2022

By U.S. Mail

Internal Revenue Service
Exempt Organizations Examinations
1111 Constitution Ave, N.W.,
Washington, D.C. 20224

Re: *Partisan politicking at Tennessee church*

To whom it may concern:

We are writing on behalf of Americans United for Separation of Church and State to ask the IRS to investigate a likely violation of the federal law barring tax-exempt nonprofit entities from intervening in partisan elections, commonly known as the “Johnson Amendment.” On Sunday May 15, 2022, Pastor Greg Locke of the Global Vision Bible Church in Mt. Juliet, Tennessee, told his congregants from the church stage that they could not vote for Democrats.

As you know, 501(c)(3) organizations, including churches, are tax-exempt, but a requirement of that tax-exemption is that they not “[d]irectly or indirectly [] participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of or in opposition to any candidate for public office.” 26 CFR § 1.501(c)(3)-1.

Locke said, “You cannot be a Christian and vote Democrat in this nation” and “If you vote Democrat, I don’t even want you around this church. You can get out.” The sermon can be viewed online¹ and here is a transcript of some of the relevant portions:

If you vote Democrat, I don’t even want you around this church. You can get out. You can get out, you demon. You can get out, you baby-butcherer, election thief. You cannot be a Christian and vote Democrat in this nation. I don’t care how mad that makes you. You can get as pissed off as you want to. You cannot be a Christian and vote Democrat in this nation. ... You cannot be a Democrat and a Christian. You cannot. Somebody say “Amen.” The rest of you get out. Get out! Get out in the name of Jesus.

¹ At <https://subspla.sh/sbw3fk8>.

I ain't playin' your stupid games. I'm going to the Supreme Court this Tuesday at noon and I'm going to raise hell for the life of them babies. I'm going to raise Cain for them. Yes I am. Yes I am. I'm going to raise Cain for them. Right in Joe Biden's backyard. That sleepy old fool is going to bust hell wide open. I'm sick of people saying, "Well, Bible says you gotta pray for the president." I'll pray for that fool to repent and get right with god, is what I pray. Obama's behind all of it. ... I ain't playin' games with these idiots. I'd don't care how abrasive and countrified redneck you think I am. ... I'm sick of it.

Everyone wanna talk about the insurrection? Mmmm. Let me tell you something: You ain't seen the insurrection yet. You keep on pushing our buttons, you low-down, sorry compromisers, you God-hating communists, maybe you'll find out what an insurrection is. Because we ain't playing your garbage. We ain't playing your mess. My Bible says the church of the living God is an institution, that the gates of hell shall not prevail against it and the Bible says that we'll take it by force. That's what the Bible says. That's what the Bible says. It's going to get worse.

You need to be delivered from voting Democrat. I think in that list in mass deliverance I'm going to start putting spirit of Democrat. Come out in Jesus' name. By the way, that doesn't mean that I'm a full-fledged Republican, either. They're two heads of the same snake. My loyalty is not to a party, my loyalty is the Kingdom of God. Them bunch of crooked, pedophile, sex-trafficking Republicans out to be exposed and done away with as well. Every last one of them.

Though Locke stated he was not a "full-fledged Republican," he clearly told his congregants to vote against the Democrats, from the pulpit of his church. This violates the law and we ask for an investigation into Locke's conduct under 26 U.S.C. § 7611. If you have any questions, you may contact Ian Smith at (202) 466-3234 or ismith@au.org.

Sincerely,



Ian Smith, Staff Attorney