

Supreme Court Allows State Funding in Church Playground Case

The United States Supreme Court ruled in late June that states cannot exclude religious organizations when distributing grant funding for state programs where the money is for a nonreligious purpose.

In a 7-2 ruling, the court sided with Trinity Lutheran Church in the case challenging Missouri's decision to bar it from receiving funds in a state program that reimburses nonprofits for resurfacing their playgrounds with recycled rubber tires. The center includes a playground that is equipped with slides, swings, jungle gyms, monkey bars, and sandboxes, with most of the surface beneath and surrounding the play equipment consisting of coarse "pea gravel."

In 2012, the center sought to replace a large portion of the pea gravel with a pour-in-place rubber surface by participating in Missouri's Scrap Tire Program. Run by the Missouri Department of Natural Resources to reduce the number of used tires destined for landfills and dump sites, the program offers reimbursement grants to qualifying nonprofit organizations that purchase playground surfaces made from recycled tires. It is funded through a fee imposed on the sale of new tires in the state.

The court said the state's policy violated the rights of Trinity Lutheran Church (which operates a preschool and day care center on its property), under the First Amendment's Free Exercise Clause by denying the church an otherwise available public benefit because of its religious status.

In delivering the majority opinion of the Court, Chief Justice John Roberts wrote "...The free Exercise Clause 'protects religious observers against unequal treatment' and subjects to the strictest scrutiny laws that target the religious for 'special disabilities' based on their religious status," ... "Apply(ing) that basic principle, this court has repeatedly confirmed that denying a generally available benefit solely on account of religious identity imposes a penalty on the free exercise of religion that cannot be justified..."

This ruling represents a potentially significant shift by the Court to a more favorable view of churches and religious organizations and their overall role and value in American society. While it is too early to predict, the likelihood is that we may see more challenges like this in the future from individuals and groups unfairly discriminated against because of their faith.

<http://thehill.com/regulation/court-battles/339457-supreme-court-rules-churches-are-eligible-for-some-public-funds>

<https://cruxnow.com/church-in-the-usa/2017/06/26/supreme-court-allows-state-funding-church-playground-case/>

DISCLAIMER

This material is presented with the understanding that the author is providing basic information only, and assumes no liability whatsoever in connection with its use. Any tax advice contained in any correspondence or other communication from us is not intended or written by us to be used, and cannot be used by you or anyone else, for the purpose of avoiding penalties imposed by the Internal Revenue Code. Tax laws are constantly changing, are subject to differing interpretations, and the facts and circumstances in any particular situation may not be the same as those presented here. Therefore, we urge you to do additional research and make sure that you are fully informed and knowledgeable before using the information contained herein.