

11th General Assembly, 1983, 11-30, III, 33, p. 82.

TAXATION

**Whereas**, in addition to the above affirmations, the only King and Head of the Church is the Lord Jesus Christ (Ephesians 1:20-23; Colossians 1:18; WCF VIII, i; XXV, i; XXV, vi; BCO Preface, I; and BCO Preface, 111(8)); and

**Whereas**, the Church of Jesus Christ exists by divine right under the law and ordination of God; and

**Whereas**, the PCA is a true branch of the visible Church; and

**Whereas**, the PCA does not exist because of governments of these United States or of any of the individual States have given their license; and

**Whereas**, the Supreme Court of these United States has determined that public policy or interest has priority or preeminence over "the rights of private judgment in matters that respect religion" (BCO Preface, II(1)) and the conscientious belief of a religious body;

**Therefore**, be it resolved further that the Eleventh General Assembly direct the COA to study to obtain either by the PCA itself or in concert with the churches of NAPARC such legal remedies as will serve to protect the PCA from governmental intrusion into the affairs of the church and to assure that the governments of these United States and of the several States shall not be able to threaten the existence of the church by withdrawal of such tax exemption as our Nation has recognized from its founding to be the divine right of the Church.

**1984, 12-90, III, 22, p. 187.**

That the General Assembly determine that it is the policy of the Presbyterian Church in America that the churches and presbyteries should not intentionally violate the law of the land unless loyalty to God absolutely demands it. If the church or presbytery has scruples against compliance with the law, and if it complies, it should comply under protest and use the legal remedies available, and that the question of church/state relations particularly with reference to the taxation of the church be referred to the General Assembly with the request that a study committee of appropriate theological and legal expertise be appointed by the Committee on Administration.

**NOTE:** See also "III. Taxation and the Church" under CHURCH/STATE section, pp. 123, (from M15GA, 1987, Appendix Q, p. 429.)