

Bob Jones

"entitlement to tax exemption depends on meeting certain c.l. standards of charity - namely, that an institution seeking tax-exempt status must serve a public purpose & \neq be contrary to est'd. public policy." (51 USC 4597)

corollary to pub. benefit princ.: "purpose of charit. trust may \neq be illegal or violate est'd. public policy." @ 4598

"The institution's purpose must \neq be so @ odds w/ the common community conscience as to undermine any public benefit that might otherwise be conferred (4598)

... only when there can be \neq doubt... activity... contrary to a fundamental public policy
→ cites Ct. decisions, Cong'l. leg., + exec.

"Whatever may be the rationale... + however sincere the rationale may be, racial discrim. in ed. is contrary to public policy." @ 4599

* In 21: discrim. private schools violate public policy + confer \neq benefit; "we need \neq decide whether an org. providing a public benefit + otherwise meeting the req's of § 501(c)(3) could nevertheless be denied tax-exempt status if certain of its activities violated a law or public policy."

free ex. d. "provides subst. protection for lawful conduct grounded in religious belief" ... but "is all burdens on religion are unconst."

"The state may justify a limitation on religious liberty by showing that it is essential to accomplish an overriding governmental interest." (from Lee, @ 1601)

↳ less restrict. means

state must serve a public purpose or a public interest in order to justify a public policy. (at least 1577)

including the public benefit purpose of public policy. (at least 1577)

The limitation purpose is to be a public purpose or a public interest in order to justify a public policy. (at least 1577)

↳ may also be a public purpose or a public interest in order to justify a public policy. (at least 1577)

↳ whether the public purpose or public interest is a public purpose or a public interest in order to justify a public policy. (at least 1577)

* If a state's public purpose or public interest is a public purpose or a public interest in order to justify a public policy. (at least 1577)

↳ for a state's public purpose or public interest to be a public purpose or a public interest in order to justify a public policy. (at least 1577)