

### 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 & ⚡ be contrary to est'd. public policy." (51 USC 4591)

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

The institution's purpose must ⚡ 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 ⚡ doubt... activity... contrary to a fundamental public policy  
→ cites st. decisions, # cong. leg., + exec.

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

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

free ex. cl. "provides subst. protection for lawful conduct grounded in religious belief"... but "if all burdens on religion are unconstr."

"The state may justify a limitation on religious liberty by showing that it is essential to accomplish an overriding governmental interest." (from Lee, @ 460)

↳ less restrictive means ~~sacrificing religious liberty~~

state must have "a further purpose or aim be  
attained by such a law, plan," (§ 460(157))  
according to its "highest" purpose of  
which this may be "merely an incidental  
public policy." (§ 460(2))

The Constitution requires it to be a "rational  
relationship between the law, or to make  
the law, and the aim for which it is made to be  
enforced" (id.).

↳ may be there can be no rational  
relationship between the law and the aim  
for which it is made to be enforced.

↳ whatever may be the law, it must be  
based on the actual and long-annual history  
of the country to suffice (§ 460).

↳ if not reasonable, it must relate public  
policy or a public benefit, i.e. need of public  
order or safety, public benefit & other  
concerns meeting the aims of § 460(157) and  
not merely to such a benefit, states of  
certainty of which, may, however, get  
polished.

↳ for e.g. public administration for lawful  
conduct required in religious belief, but is all  
functions of religious belief are unnecessary