

## CONTROLLING LEGAL PRINCIPLES

*Free Exercise Clause Decision – The “Contemplation of Justice”*  
*Hernandez v. Commissioner, 490 U.S. 680 (1989)*



### Syllabus

The Church of Scientology (Church) provides "auditing" sessions designed to increase members' spiritual awareness and training courses at which participants study the tenets of the faith and seek to attain the qualifications necessary to conduct auditing sessions. Pursuant to a central tenet known as the "doctrine of exchange," the Church has set forth schedules of mandatory fixed prices for auditing and training sessions which vary according to a session's length and level of sophistication, and which are paid to branch churches.

In any event, we need not decide whether the burden of disallowing the § 170 deduction is a substantial one, for our decision in *Lee* establishes that even a substantial burden would be justified by the "broad public interest in maintaining a sound tax system," **free of "myriad exceptions flowing**

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**from a wide variety of religious beliefs." 455 U.S. at 455 U. S. 260.** In *Lee*, we rejected an Amish taxpayer's claim that the Free Exercise Clause commanded his exemption from Social Security tax obligations, noting that "[t]he tax system could not function if denominations were allowed to challenge the tax system" on the ground that it operated "in a manner that violates their religious belief." *Ibid.* That these cases involve federal income taxes, not the Social Security system, is of no consequence. *Ibid.* The fact that Congress has already crafted some deductions and exemptions in the Code also is of no consequence, **for the guiding principle is that a tax "must be uniformly applicable to all,** except as Congress provides explicitly otherwise." *Id.* at 455 U. S. 261 (emphasis added).