

## **Alabamians Professing Faith in God Have a Moral Duty to Support Tax Reform**

Susan Pace Hamill, Professor of Law, University of Alabama School of Law

Alabamians are, or at least claim to be, a Christian people. Today over 90% of our population practices Christianity in some form. This means that the vast majority of Alabamians believe that Judeo-Christian values found in the Bible should be a moral compass to guide their lives. However, in one glaring case Alabamians have strayed far from the direction that God's moral compass provides. When one examines the suffering and hardship Alabama's tax structure inflicts on the poorest and neediest among us, one cannot fail to see the enormous gap that exists between what God's moral values demand and what we have allowed our state to become. The time has come for those of us who have allowed this to happen to acknowledge it (painful as that will be), and then use the gifts, powers and opportunities that God has blessed us with to set things right.

The Bible has a great deal to say about how individual people and their communities must treat the poor, powerless and needy among them. The Book of *Genesis* (1:27;4:9;9:5-6), revealing that God created all people in His image, equates the unjust treatment of fellow human beings as a wrong committed against God Himself, for God's image may be seen in even the poorest and neediest people among us. In other words, to sin against the poor is to sin against God.

Later Old Testament books expand this point by condemning actions that economically penalize poor and powerless persons, which makes their already marginal lives worse. In addition to generally commanding "do not oppress", the Books of *Exodus* (21:2; 22:21-22, 25-27;23:9-11), *Leviticus* (19:9-10,13,33;25:8-16,23-28,35-43) and *Deuteronomy* (15:1-3,7-14;23:19;24:6,12-15,17,19-21) forbid numerous actions, such as taking a cloak or a millstone (which were needed in the ancient world to survive and earn a living) as a pledge for debt, charging interest, holding back wages, selling food at a profit and using dishonest scales and measurements, as specific but not the only examples of economic oppression.

These biblical books further expand the protections that must be provided for poor and powerless persons. In addition to commanding that they be treated justly, which requires far more than courtroom justice, God also requires that safety nets be created to allow poor and powerless persons a minimum opportunity to meet their basic needs and improve their lives. Certain rights to harvest from the land of others and secure ownership of their own land (which was the way to secure economic well being in the ancient world) are among specific examples in the Bible, but are not meant to be the only opportunities required, so that the poor and powerless can try to improve their lives.

The New Testament further emphasizes the importance of the Old Testament's requirements that poor and powerless persons have these minimum protections. In the Gospels of *Matthew* (5:17;7:12;22:37-40), *Mark* (12:29,40) and *Luke* (1:46-55;3:11-14; 4:16-21;6:31-36;16:19-31;20:47), Jesus declares that He has come to fulfill the Old Testament Scriptures and His

teachings show that the moral requirements of the Old Testament protecting poor and powerless persons apply to all Christians. In addition to identifying the love of God and the love of neighbors (even those with no wealth or status) as the two greatest commandments, and announcing that He has come “to preach the good news to the poor” and “release the oppressed”, Jesus showed special compassion and concern for the poorest and neediest persons of society throughout His earthly ministry. At the very least, Jesus calls for social structures that protect poor persons from economic oppression and allow them a minimum opportunity to improve their lives.

Alabama’s tax structure fails to come close to meeting the moral demands that God has revealed for us in the Bible. Alabama’s income tax takes a greater portion of the scarce resources of Alabama’s lowest wage earners, those deep in poverty earning as little as \$4,600 a year, while at the same time the highest income earning Alabamians are able to significantly lighten their income tax burden with benefits that most other states and the federal government do not allow. Alabama’s sales taxes, with rates among the highest in the nation that do not exempt even the most basic necessities, such as food, significantly increase the heavy burden already imposed on the poor by the unfair income tax structure.

However the failure to meet God’s moral demands does not end there. Because Alabama collects the lowest property taxes per person in the nation, the difference must be made up with unfair amounts of income and sales taxes, which hit the poor the hardest. The property tax structure allows the wealthiest Alabamians to pay less than their fair share of Alabama’s tax burden. Timber, representing 71% of Alabama’s landmass and earning substantial profits, escapes with the lightest share of taxes, less than 2% of property taxes, averaging no more than \$1 an acre. Because of the inadequate revenues raised from property taxes, Alabama is unable to adequately fund its public schools, thus denying children of the poorest Alabamians, the neediest and most powerless among us, a minimum opportunity to improve their lives. By allowing the wealthiest Alabamians, especially owners of timber acres, to escape with the lightest tax burden, while at the same time imposing oppressive levels of income and sales taxes on the poorest Alabamians, our tax structure is the sort of system condemned by the Old Testament Prophets and by Jesus as inconsistent with God’s word. Any legitimate effort that truly addresses these vast injustices against the poorest Alabamians and their children must require wealthier Alabamians, especially owners of timber acres, to pay more taxes.

Given that Alabama’s tax structure fails to meet God’s moral demands, the next question is -- What is the moral duty of all Alabamians professing faith in God? The Bible has a great deal to say. The Old Testament Books of *Isaiah* (1:17;5:8;10:1-4), *Amos* (2:6-8;5:7,10-11,14-15;5:21-24;8:4-6) and *Micah* (2:1-2,9;6:8), and the New Testament Gospel of *Matthew* (25:45) strongly condemns those who claim to be the People of God yet do nothing towards changing conditions that economically oppress the poorest and neediest persons and deny them a minimum opportunity to improve their lives. Jesus Himself made this clear when He said “whatever you did not do for one of the least of these, you did not do for me.” What does this require? At the very least all Alabamians professing faith in God have a moral duty to vote for candidates running for political office who promise to work for tax reform efforts that will correct these

unjust conditions suffered by the poorest and neediest Alabamians and their children.

However the moral duty of some Alabamians is far greater. The Old Testament Books of *Isaiah* (1:23;5:22-23), *Jeremiah* (22:2-4,12-17), *Ezekiel* (22:25-29;34:2-4), and *Micah* (3:11;3:1-3) and the New Testament Gospels of *Matthew* (23:23-24) and *Luke* (12:48) impose even greater moral responsibilities on those who enjoy greater privileges because of their education, wealth, status or access to the power structures. Jesus Himself made this clear when He said “from everyone who has been given much, much will be demanded; and from the one who has been entrusted with much, much more will be asked.” Alabamians of privilege who profess faith in God, yet act in ways designed to confuse the truth in order to avoid paying their fair share, should be mindful of Jesus’ warning (*Matthew* 6:24 and *Luke* 16:13) that “you cannot serve both God and money.” Any efforts to falsely convince others that the current tax structure is acceptable to God violates God’s moral demands just as much as the tax structure itself.

Under the standards of moral responsibility set by Jesus, Alabama’s legislators who profess faith in God, and the one holding or seeking the office of Governor, have an even greater moral responsibility to work towards a complete reform of the tax structure. Alabama’s political leaders enjoy direct access to the power structures and are therefore in the best position to cure the injustice that hangs like a dark cloud over our state. However, the greatest moral responsibility falls upon Alabama’s ministers and other religious leaders, who are called to preach and teach God’s word, with courage and clarity, even if the most influential members of society try to discourage them. Alabama’s religious leaders must assume a greater role by speaking out publicly, including rebuking those who are falsely convincing others that the current tax structure is fair. Alabama’s political and religious leaders who fail to accept these moral responsibilities strongly resemble the political and religious leaders condemned by Jesus and by the Old Testament Prophets as failing to follow God’s word.

The State of Alabama stands at the crossroads at the beginning of this new century. It currently has in place a tax structure, one of the many unfortunate products of the 1901 Constitution, that not only economically oppresses the poorest and neediest Alabamians, but also denies the children of these families a minimum opportunity to seek a better life. Alabama’s tax structure, with all its unjust effects, is morally wrong, not only under any reasonable ethical model for evaluating tax policy, but more persuasively because it fails to meet God’s moral demands. The vast majority of Alabamians practicing Christianity or Judaism hold God’s moral values in their hearts. As individuals, Alabamians are compassionate and caring towards people less fortunate than themselves. I challenge all Alabamians of goodwill to rise up and insist on a fair and just tax structure for all of us, but especially for the poorest Alabamians and their children, who lack the power, knowledge and resources to effectively speak up for themselves. Only if all of us do our part can real spiritual renewal take place, which will pave the way for Alabama to become the light to the nation and the world that it was meant to be.

*Susan Pace Hamill is a Professor of Law at the University of Alabama School of Law and can be reached at shamill@law.ua.edu. This editorial is based on her article "An Argument For Tax Reform Based on Judeo-Christian Ethics", which will be published later this year in the Fall 2002 edition of the Alabama Law Review. This article was originally written as a masters thesis to partially fulfill the requirements for a Masters in Theological Studies degree at the Beeson Divinity School, Samford University, which Professor Hamill received in May of 2002. Professor Hamill encourages all pastors and other religious leaders, members of Alabama's legislature and other lawmakers, persons engaged in business activities, educators and concerned citizens to read the entire article, which can be currently viewed and printed off the internet at: <http://www.law.ua.edu/directory/bio/shamill.html>. Given her expertise in tax law, her position as a professor at the state's law school with the corresponding fiduciary duties owed and her profession of faith in God as a member of the United Methodist Church, Professor Hamill asks God and her fellow Alabamians for forgiveness for failing to see, understand, and act upon, sooner the vast injustices that Alabama's tax structure inflicts upon the poorest Alabamians and their children.*