



Written by [Dave Bohon](#) on December 23, 2010

## City Charging Churches a Tax on Attendance

Under the guise of a “driveway fee,” the city council of Mission, Kansas, a suburb of Kansas City, has imposed a tax on churches based on the numbers that attend worship services. The fee, which is also being charged to non-profit organizations and charities in the community, is similar to a driveway tax that has been struck down as illegal in two other states, according to the Alliance Defense Fund, which filed a lawsuit on behalf of two congregations in the community.



The tax is imposed on property owners based upon the number of trips vehicles make in and out of their driveways. The council established its “Transportation Utility Fee” in August, and assesses properties that have improvements such as buildings, landscaping, outside storage, and parking lots with a fee that “functions as an additional property tax,” explained ADF.

The controversial ordinance stipulates that churches, non-profits, and charities, which would typically be exempt from property taxes under state law, are included in the fee, which is calculated by estimating the average number of trips vehicles make on and off a property. For single-family homes, the rate is fixed at \$72 per year, while the fee for a church is calculated by the number of seats in its sanctuary, multiplied by 5.8 total weekly vehicle trips per seat.

The two churches in Mission represented by ADF, First Baptist Church and St. Pius X Catholic Church, were assessed respectively nearly \$1,000 and \$1,700 for the upcoming year.

Mission’s Mayor, Laura McConnell, explained that the goal of the fee is to help pay for repairs to the community’s infrastructure without dipping into the already stressed city budget. “One of the reasons we like the Transportation Utility Fee is because it creates a separate pool of money that would be outside our general budget,” she told a town hall meeting before passage of the tax.

But ADF Senior Legal Counsel Erik Stanley pointed out the absurdity of a community taxing church attendance, noting, “Cleverly disguising a tax as a fee is just another way to penalize churches and other non-profit organizations and charities by subverting their tax exemptions so the government can collect more money. This driveway tax is simply outrageous. Will we soon be seeing a ‘sidewalk tax’ based on the number of people who walk to church?”

Pointing out that the high courts of both Idaho and Florida shot down similar “driveway fees” in their states as illegal taxes on churches, Stanley advised that Mission’s city fathers “should not attempt to disguise taxes as ‘fees’ in order to eliminate property tax exemptions, when that money could be better spent by churches in caring for the poor. It makes little sense to extract greater tribute from churches and charities when lost services mean a shift of the burden to the government anyway. Not only is this scheme unlawful, it’s fiscally nonsensical.”



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