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## Biblical Taxation

By JASON ZENGERLE

**S**ociologists of religion have long considered Alabama one of the most Christian states in the nation. Policy wonks, meanwhile, have repeatedly ranked Alabama's tax structure as one of the nation's most regressive. But no one had ever bothered to highlight the apparent incongruity of these two attributes until Susan Pace Hamill, a University of Alabama law professor, took a sabbatical at divinity school, where she wrote a paper titled "An Argument for Tax Reform Based on Judeo-Christian Ethics."

In her paper, Hamill, a tax-law expert, documented the regressive nature of Alabama's antiquated tax structure. She noted, for instance, that while most states and the federal government don't tax incomes below the poverty line -- which, for a family of four, is \$17,601 -- in Alabama, a four-person family earning as little as \$4,600 pays state income tax. By contrast, Alabama's moneyed timber interests pay an average 95-cents-per-acre property tax; in neighboring Georgia, timberland is taxed at four times that rate.

Many a tax jock before Hamill had exposed the inequities of the Alabama code. Where Hamill's work broke new ground was that it injected religion into the tax issue. Citing scripture from Genesis to Jeremiah, Hamill, a Methodist, argued that the Bible gives Christians explicit instructions on how to treat the poor and needy and that Alabama's tax system fails to live up to those dictates. Hamill's conclusion? Alabama's citizens, especially Christians, have a "moral responsibility" to "support comprehensive tax reform in order to eliminate the vast amount of injustice created by Alabama's tax structure."

Hamill's article, which was published in January in the Alabama Law Review, immediately became the talk of the state's political class. And in May, Alabama's newly elected governor, Bob Riley -- a Republican and an avowed tax-cutter during his three terms in the U.S. House of Representatives -- proposed an ambitious tax-reform plan to lessen the tax burden on the poor while raising income and property taxes on the rich. "According to our Christian ethics, we're supposed to love God, love each other and help take care of the poor," Riley, a Southern Baptist, said in arguing for tax reform. But Alabamans weren't convinced. In September, they voted on the tax-reform plan and rejected it by a 2-to-1 margin.

Nevertheless, Hamill is undaunted. She travels all over Alabama, speaking to churches and Rotary Clubs about the need for fair taxes. And her work is even taking her beyond the state's borders. Groups in Arkansas, Missouri, North Carolina and Tennessee have invited Hamill to make the Christian case for tax reform in their states, too. "Alabama is the worst example of immoral taxes," Hamill says, "but not the only example."

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