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Recommended Citation

Susan P. Hamill, *Tax Policy Inside the Two Kingdoms*, (2013).

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TAX POLICY INSIDE THE TWO KINGDOMS

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Key Words: Tax Policy, Judeo-Christian Ethics, Two Kingdom Theory, Objectivist Ethics

JEL Classification(s): H2, K34

Abstract

This article illustrates that my article, *An Evaluation of Federal Tax Policy Based on Judeo-Christian Ethics*, which states that tax policy consistent with the moral principles of Judeo-Christian ethics must raise an adequate level of revenues embracing the reasonable opportunity of all individuals to reach their potential under a moderately progressive model is consistent with Gregory Boyd's interpretation of Two Kingdom Theory in his book *THE MYTH OF A CHRISTIAN NATION*. Boyd's heavy criticism of Christians using Scripture to specifically answer questions and then voting to enforce those values on persons outside the church poses no conflicts with my arguments to persons inside the church. This article concludes that the moral obligation of Christians, especially those enjoying higher levels of income and wealth, to embrace the higher sacrifice required by the general moral guidelines of reasonable opportunity and moderate progressivity and to avoid being tempted to support flat models is consistent with the general themes of Boyd's book. Although Boyd does not address tax policy he states that costly self-sacrifice must be at the center of kingdom of God responses to ambiguous kingdom of the world issues. Flat tax models not only demand far lower sacrifice from the wealthy as compared to the middle class but are also supported by objectivist ethics, a form of atheism with core values denying the existence of broad duties of self-sacrifice under any circumstances.

INTRODUCTION

In 2010 an argument was brought to my attention asserting that a conflict exists between the research, analysis and conclusions of my article, *An Evaluation of Federal Tax Policy Based on Judeo-Christian Ethics*, published in 2006 in the VIRGINIA TAX REVIEW, which I will describe as my 2006 article,¹ and Two Kingdom Theory. Specifically someone claimed that the theology of the Two Kingdoms as interpreted by Gregory Boyd² in his book THE MYTH OF A CHRISTIAN NATION: HOW THE QUEST FOR POLITICAL POWER IS

¹ Susan Pace Hamill, *An Evaluation of Federal Tax Policy Based on Judeo-Christian Ethics*, 25 VA TAX REV. 671-764 (2006). This ninety-four page article consists of 215 notes with fifty-nine direct references to the Bible, thirteen Catholic authorities, fifty-seven United States federal government sources, and over 250 other books, articles, court decisions and internet sites. These sources include prominent conservative evangelical commentaries, philosophical sources including several of Ayn Rand's nonfiction books, numerous articles from the nation's top newspapers, and empirical data and research from the Congressional Budget Office, the U.S. Census Bureau, the U.S. Department of the Treasury and other government sources.

² Dr. Gregory Boyd attended Yale Divinity School and Princeton Theological Seminary and is a former Professor of Theology at Bethel University. <http://www.gregboyd.dreamhosters.com> (last visited Dec. 20, 2012). He is currently an evangelical pastor at Woodland Hills Church, an evangelical megachurch in St. Paul, Minnesota. <http://whchurch.org/about/more-about-woodland/history> (last visited Dec. 20, 2012). His pastoral work has successfully reached outside of his Woodland Hills congregation, as Dr. Boyd has authored or co-authored eighteen books, many of which have achieved great mass-market success among cynics and believers alike. These pastoral works include bestsellers LETTERS FROM A SKEPTIC and THE MYTH OF A CHRISTIAN NATION. Published in 1994, LETTERS FROM A SKEPTIC details the correspondence between Dr. Boyd and his then agnostic father about Christianity. The book has since gone on to be a bestseller, reaching its targeted audience and helping to achieve his goal of "bring[ing] skeptically minded people like my father into [God's] beautiful kingdom." *Id.*

DESTROYING THE CHURCH³ deems Judeo-Christian ethics irrelevant in the debate, even among Christians, as to what level of revenues should be raised and how the burden for raising those revenues should be allocated among taxpayers at different levels of income and wealth. The underlying premise of this argument was based on misinterpretations of my work applying Judeo-Christian ethics to tax policy, that were similar to comments I have received over the years.

Although after lengthy conversations over a nearly two year period the person making this claim agreed that he was mistaken, I decided to publish this article in order to clarify the relationship between my work applying Judeo-Christians principles to tax policy and Two Kingdom Theory. This article illustrates that no conflict between my work and Boyd's exist, highlights the specific misunderstandings of my article and argues that the core message of my article is consistent with Two Kingdom Theory generally and Boyd's book specifically.

Part I summarizes my 2006 article, identifying two anchor moral principles that guide Christians through the difficult debate surrounding tax policy. In developing these moral principles, the requirement that tax revenues adequately fund the reasonable opportunity of all to reach their potential under some form of

³ GREGORY A. BOYD, *THE MYTH OF A CHRISTIAN NATION: HOW THE QUEST FOR POLITICAL POWER IS DESTROYING THE CHURCH* (2005). Dr. Boyd based this book on a series of sermons preached to his congregation leading up to the United States presidential election of 2004.

<http://www.gregboyd.org/books/myth-of-a-christian-nation-3> (last visited Dec. 20, 2012). This very thoughtful book outlines and explains the message delivered to his congregation, that believers must not abuse the power of the sword, thus confusing the two kingdoms. Dr. Boyd received significant criticism and support from all sides. Boyd has said that many of his correspondences came from supportive, former church-goers who left their churches due to political tension. Other readers have been less supportive, criticizing Dr. Boyd for leading the Christian flock in the wrong direction. *Id.* Inarguably, this book is a thought-provoking pastoral work for everyday believers in the American public as opposed to theological scholars.

moderately progressive model, my article clearly emphasizes that the moral principles of Judeo-Christian ethics cannot provide specific answers defining the exact level of tax revenues and the precise model of moderate progressivity, but instead offers *general guidelines*, and challenges *Christians* to hold each other accountable to keep their moral conversation surrounding the tax policy debate within these general guidelines. Part I then briefly discusses the origins and theology of the Two Kingdoms and then outlines the application of Two Kingdom theology in Boyd's book. Boyd urges Christians based on Two Kingdom theology to avoid using political weapons to force their beliefs on those who are not Christians and to live out their lives as Christ's disciples, self-sacrificially serving the oppressed and marginalized of the world.

Part II of this article argues that in order for any real conflict between Boyd and I to exist my 2006 article must offer specific answers and seek to force persons outside the Christian faith to adhere to those answers. A careful reading of my 2006 article shows that it offers general moral guidelines, not specific answers and it also provides vast research and analysis backing up the general moral guidelines. Moreover, it only challenges persons who have voluntarily professed Christianity.

Part II then illustrates arguments claiming that Christians must ignore their own moral principles when struggling with tax policy alternatives, misrepresents both Boyd's book and Two Kingdom theory. Although Two Kingdom theology condemns Christians who use political power to force Christian beliefs and practices on individuals or nations, it cannot be used as an excuse for Christians in their individual capacity to avoid addressing justice issues in the world. Similarly although Boyd's book strongly criticizes Christians who use Scripture to answer specific kingdom of the world questions (such as requiring Christians to vote to make gay marriage and abortion illegal) he recognizes that Judeo-Christian moral principles offers Christians general guidance when exercising their political rights. Part III reaffirms the moral obligation of *Christians* to look to the *general moral principles*

revealed by the Bible, as their moral compass guiding their *moral conversations* when struggling with the difficult issues posed by tax policy and explains why this is consistent with the general Two Kingdom theology themes of Boyd's book.

I. HAMILL'S ARTICLE—TWO KINGDOM THEOLOGY & BOYD

A. Summary of Hamill's Article

My scholarship applying the moral principles of Judeo-Christian Ethics to tax policy issues and challenging Christians with the ability to influence tax policy started in 2002 when I published *An Argument for Tax Reform Based on Judeo-Christian Ethics*, which morally condemns on biblical grounds Alabama's state and local tax policy for its oppressive effects on the poorest Alabamians and their children.⁴ In response to numerous attempts to apply this article beyond Alabama,⁵ in 2006 I published a follow-up article, *An Evaluation of Federal Tax Policy Based on Judeo Christian Ethics*, that develops how the general moral principles of Judeo-Christian ethics can be applied to any tax policy structure and then within the context of the tax cuts of President George W. Bush's first term, challenges all Christians to keep these principles at the forefront when struggling with tax policy issues.⁶

⁴ See Susan Pace Hamill, *An Argument for Tax Reform Based on Judeo-Christian Ethics*, 54 ALA. L. REV. 1 (2002). See also *infra* notes 160-166 and accompanying text (discussing the circumstances that inspired this article).

⁵ See e.g., Tony Allen-Mills, *Alabama Puts Bush Tax Cuts to Biblical Test*, LONDON TIMES, June 15, 2003, at 25. See also *infra* notes 171, 175-177 and accompanying text (discussing a follow up article published in 2008 detailing and morally evaluating the state and local tax policy of all fifty states).

⁶ As part of a symposium "Understanding the Intersection of Business and Legal Ethics" sponsored by the University of St. Thomas School of Law, a private Catholic-affiliated law school whose mission is to foster bringing faith-based

My 2006 article follows a logical trajectory, starting with the basic distinction between the Establishment and Free Exercise Clauses of the First Amendment. The article then moves on to how the moral principles of Judeo-Christian ethics generally guides those who have voluntarily chosen to live by those principles by virtue of their profession of faith, and lays out the general moral obligations of Christians possessing basic political rights in democratic governments. In revealing the enhanced moral obligations of Christians holding more direct influence over tax policy, the article also details the federal tax cuts during President George W. Bush's first term and their effects and tracks the moral conversations supporting those cuts. The article's conclusion explores the tension between "low sacrifice" and "high sacrifice" Christianity and the potential negative consequences if the "low sacrifice" temptations continue to prevail.

Before I published the article morally condemning Alabama's state and local tax structure no serious scholar had ever thoroughly examined using respected techniques of exegesis and hermeneutics in the conservative evangelical tradition how Biblical principles of justice speak to Christians engaged in the debate to create fair tax policy.⁷ Especially in the conservative evangelical

principles to all areas of the law, I started my research morally evaluating federal tax policy by first examining how prominent secular moral models evaluate tax policy. See Susan Pace Hamill, *A Moral Perspective on "Big Business" Fair Share of America's Tax Burden*, 1 U. ST. THOMAS L. J. 857 (2004) (illustrates that economic theories provide no reliable information guiding tax policy and applies the secular-based moral frameworks of utilitarianism, egoism and virtue ethics to the decrease in the tax burden of America's largest and most profitable corporations resulting from the Bush Administration's first term tax cuts and the flat/consumption tax proposals).

⁷ See David Cay Johnston, *Professor Cites Bible in Faulting Tax Policies*, N.Y. TIMES, Dec. 25, 2007, at C3 ("Until Professor Hamill focused on fiscal policies in light of Judeo-Christian moral principles, most scholarly work on religion and taxes was largely devoted to the issue of tax evasion") and Shailagh Murray, *Divine Inspiration: Seminary Article Sparks Alabama Tax Code Revolt*, WALL ST. J., Feb. 12, 2003, at A-1 (Alabama's governor credited "Ms. Hamill with

tradition the Holy Bible contains general principles that guide Christians in all aspects of life. Simply put Christians are believers seven days a week – for Christians there is no area outside the scope of the moral principles of Judeo-Christian ethics.⁸ Scholars of the Bible define exegesis as discovering what the Bible meant to the original audience and hermeneutics as applying the broad moral principles extracted from that original meaning to genuinely comparable situations facing individual Christians in his or her time and situation.⁹

Although crafting tax policy requires grappling with endless complex details, ultimately all these details lead to resolving two fundamental questions. The amount of revenues to be raised must be defined and the tax burden necessary to raise those revenues must be allocated among persons at different levels of income and wealth.¹⁰ Using respected techniques of exegesis

bringing the churches into the tax debate”). *But see* JOEL SLEMROD & JON BAKIJA, *TAXING OURSELVES: A CITIZENS GUIDE TO THE GREAT DEBATE OVER TAX REFORM* 53 (1996) (first edition implicitly recognizes tax policy can be evaluated by faith-based ethics in statement “any panel of economists offering their opinions on the best tax system should be followed by a panel of philosophers or *theologians* who offer their views on the ethics of tax progressivity”) (emphasis added). Although subsequent editions replaced the work “theologians” with the word “ethicists” because moral theologians are considered to be a particular type of ethicist, Slemrod and Bakija presumably still recognize that faith-based ethics is relevant in tax policy debates, at least among people who claim to follow a religious path.

⁸ See sources cited at Hamill, *supra* note 1, at 683 and n. 26, and DAVID VANDRUNEN, *LIVING IN GOD’S TWO KINGDOM’S* 162 (2010).

⁹ Hamill, *supra* note 1, at 683 and n. 26 (citing GORDON D. FEE & DOUGLAS STUART, *HOW TO READ THE BIBLE FOR ALL ITS WORTH* 9-10 (2d ed. 1993); DUANE A. GARRETT & RICHARD R. MELICK, JR., *AUTHORITY AND INTERPRETATION: A BAPTIST PERSPECTIVE* 7, 16 (1987); CHRISTOPHER J.H. WRIGHT, *WALKING IN THE WAYS OF THE LORD: THE ETHICAL AUTHORITY OF THE OLD TESTAMENT* 114-115, 144-45 (1995)).

¹⁰ See Hamill, *supra* note 1, at 681.

and hermeneutics, and, building on the research, analysis and conclusions of the article morally condemning Alabama's state and local tax structure, my 2006 article develops two broad moral principles, reasonable opportunity and moderate progressivity, that represent general guidelines that can be invoked to aid the moral conversation when struggling with the details that answer these two fundamental questions of tax policy.

My 2006 article's development of the general moral requirement that laws meeting the standard of biblical justice ensure that each individual enjoys a reasonable opportunity to reach his or her potential is backed up by thorough exegesis and hermeneutics of numerous references of Scripture.¹¹ Drawing upon the fine work of prominent conservative evangelical scholars,¹²

¹¹ *Id.* at 683 and nn. 35-47 (citing *Amos* 2:6, 5:7-14; *Deuteronomy* 6:5, 14:28-29, 15:1-3, 15:7-14, 24:17, 24:19-21; *Exodus* 21:2, 23:10-11; *Genesis* 1:27; *Isaiah* 1:17, 5:8; *Leviticus* 19:9-10, 19:18, 25:8-28, 25:35, 25:39-41; *Luke* 3:12-13, 4:18, 6:31, 20:47; *Mark* 12:40; *Matthew* 5:17, 7:12, 22:37-40; *Micah* 2:2, 2:9, 5:8).

¹² See Hamill, *supra* note 1, at nn. 35-47 (citing KENNETH L. BARKER & WAYLON BAILEY, *THE NEW AMERICAN COMMENTARY: MICAH, NAHUM, HABAKKUK, ZEPHANIAH* 36-37, 64-68, 115 (1998); CRAIG L. BLOMBERG, *NEITHER POVERTY NOR RICHES* 45-46, 73 (1999); CRAIG L. BLOMBERG, *THE NEW AMERICAN COMMENTARY: MATTHEW* 30-31, 105 (1992); DARRELL L. BOCK, *LUKE 1:1-9:50* AT 39, 400-06 (1994) [HEREINAFTER BOCK I]; DARRELL L. BOCK, *LUKE 9:51-24:53* AT 1467-72 (1996) [HEREINAFTER BOCK II]; ELLIOT N. DORFF, *TO DO THE RIGHT AND THE GOOD: A JEWISH APPROACH TO MODERN SOCIAL ETHICS* 117-18, 153-54 (2002); GENE A. GETZ, *BIBLICAL THEOLOGY OF MATERIAL POSSESSIONS* 194-95 (1990); R.K. HARRISON, *LEVITICUS* 32, 224 (1980); JOHN E. HARTLEY, *WORLD BIBLICAL COMMENTARY: LEVITICUS* 325, 436, 443 (1992); STANLEY HAUERWAS, *AFTER CHRISTENDOM?* 45-46 (1991); PAUL R. HOUSE, *OLD TESTAMENT THEOLOGY* 67 (1998); CRAIG S. KEENER, *A COMMENTARY ON THE GOSPEL OF MATTHEW* 177 (1999); KENNETH A. MATHEWS, *THE NEW AMERICAN COMMENTARY: GENESIS 1-11:26* AT 61(1996); EUGENE H. MERRILL, *THE NEW AMERICAN COMMENTARY: DEUTERONOMY* 324 (1994); JOHN N. OSWALT, *THE BOOK OF ISAIAH: CHAPTERS 1-39*, AT 99, 155-59 (1986) [HEREINAFTER OSWALT I]; JOHN N. OSWALT: *THE BOOK OF ISAIAH:*

including that of Christopher J.H. Wright,¹³ as well as Catholic authorities,¹⁴ my article identifies “adequate education and job

CHAPTERS 40-66, AT 282 (1998) [HEREINAFTER OSWALT II]; MARK F. ROOKER, THE NEW AMERICAN COMMENTARY: LEVITICUS 255-57, 264-65, 303-04, 306 (2000); ALLEN P. ROSS, CREATION & BLESSING: A GUIDE TO THE STUDY AND EXPOSITION OF THE BOOK OF GENESIS 93-94 (1998); BILLY K. SMITH & FRANK S. PAGE, THE NEW AMERICAN COMMENTARY: AMOS, OBADIAH, JONAH 100-06 (1995); GARY V. SMITH, AMOS 226-27 (1989); DOUGLAS STUART, WORLD BIBLICAL COMMENTARY: HOSEA-JONAH 288 (1987); FRANK THIELMAN, THEOLOGY OF THE NEW TESTAMENT 66, 84, 89, 120-21, 183 (2005); FRANK THIELMAN, THE LAW AND THE NEW TESTAMENT 48, 72, 181 (1999)).

¹³ See Hamill, *supra* note 1, at nn. 35-47 (citing CHRISTOPHER J.H. WRIGHT, KNOWING JESUS THROUGH THE OLD TESTAMENT 198 (1992); CHRISTOPHER J.H. WRIGHT, AN EYE FOR AN EYE: THE PLACE OF OLD TESTAMENT ETHICS TODAY 82-83 (1983); CHRISTOPHER J.H. WRIGHT, GOD'S PEOPLE IN GOD'S LAND 65, 177-79 (1990); CHRISTOPHER J.H. WRIGHT, NEW INTERNATIONAL BIBLICAL COMMENTARY: DEUTERONOMY 260 (1996); WRIGHT, WALKING, *supra* note 9, at 114-15, 144-45, 165-67. The Rev. Dr. Christopher J. H. Wright is a prominent scholar in Old Testament ethics from an economic perspective. Prior to obtaining his doctoral degree in Cambridge, England, he studied classics at Cambridge in the 1960s. He was ordained in the Anglican Church of England in 1977 and in addition to the above books he has numerous publications. Wright was recently honored by Beeson Divinity School as a biblical scholar on the Old Testament. See Beeson Divinity School: Biblical Studies Lectures, at <http://www.beesondivinity.com/biblicalstudieslecture> (last visited Dec. 20, 2012).

¹⁴ See Hamill, *supra* note 1, at nn. 26, 34-47 (citing CATECHISM OF THE CATHOLIC CHURCH ¶ 1866 (1994); POPE JOHN XXIII, PACEM IN TERRIS ¶ 60 (1963); NAT'L CONFERENCE OF CATHOLIC BISHOPS, CATHOLIC CHURCH, ECONOMIC JUSTICE FOR ALL: PASTORAL LETTER ON CATHOLIC SOCIAL TEACHING AND THE U.S. ECONOMY ¶ 17, at 17, ¶ 32, at 32, ¶ 77, at 44, ¶ 205, at 80 (1997) (affirming that “every human being possesses an inalienable dignity that stamps human existence prior to any division into races or nations and prior to human labor and human achievement”). See also CATECHISM, *supra* at ¶¶ 882-86 (the Pope has the authority to interpret Scripture and bishops also exercise authority in leading their assigned portion of believers, assisted by priests and deacons).

training as well as decent healthcare and housing” as general reasonable opportunity goals under modern twenty-first century cultural standards.¹⁵

My 2006 article identifies tax revenues as necessary to fund reasonable opportunity because of natural human greed, which Christian theology identifies as inescapable due to the fall of human kind.¹⁶ My article then distinguishes taxes, which due to their compulsory nature raise issues of justice, from voluntary acts of beneficence and charity.¹⁷ Other than stating that tax policy

¹⁵ See Hamill, *supra* note 1, at 691, n. 47.

¹⁶ *Id.* at 680-81 and n. 21 (citing Genesis 3:1-24; HOUSE, *supra* note 12, at 67; MATHEWS, *supra* note 12, at 61; ROSS, *supra* note 12, at 136-37; CATECHISM, *supra* note 14, at ¶ 1866; POPE PAUL VI, *supra* note 14, ¶ 19, at 41).

¹⁷ See Hamill, *supra* note 1, at 681-82 and nn. 23-25 (citing Amos 2:6, 5:7-14, 6:1; Deuteronomy 1:15-17, 6:5, 14:28-29, 15:1-3, 15:7-11, 15:12-14, 16:18-20, 17:15-20, 24:19-21, 24:17; Exodus 21:2, 23:10-11; Ezekiel 34:2-5; Genesis 1:27; Isaiah 1:17, 1:23, 5:8; Jeremiah 21:12, 22:13-14; Leviticus 19:9-10, 19:18, 25:8-28, 25:35, 25:39-40, 25:40-41; Luke 3:12-13, 4:18, 6:31, 20:47; Mark 8:34, 12:40; Matthew 5:17, 7:12, 22:37-40; Micah 2:2, 2:9, 3:1-3, 3:11, 5:8; BARKER & BAILEY, *supra* note 12 at 75-81, 695-704; DANIEL I. BLOCK, THE BOOK OF EZEKIEL: Chapters 1-24, at 724-27 (1997); BLOMBERG, POVERTY, *supra* note 12 at 73; BOCK II, *supra* note 12 at 1150; DORFF, *supra* note 12, at 151-52; GETZ, *supra* note 12 at 154-55; TIMOTHY GEORGE, THE NEW AMERICAN COMMENTARY: GALATIANS 167 (1994); HARRISON, *supra* note 12 at 224; HARTLEY, *supra* note 12 at 325, 436, 443; HAUERWAS, CHRISTENDOM, *supra* note 12 at 45; STANLEY HAUERWAS, THE PEACEABLE KINGDOM 104 (1983); STANLEY HAUERWAS & WILLIAM H. WILLIMON, WHERE RESIDENT ALIENS LIVE 88 (1996); HOUSE, *supra* note 12, at 151; F.B. HUEY, JR., THE NEW AMERICAN COMMENTARY: JEREMIAH, LAMENTATIONS 106 (1993); KEENER, *supra* note 12 at 228; MATHEWS, *supra* note 12 at 61; MERRILL, *supra* note 12; DOUGLAS J. MOO, THE LETTER OF JAMES 36 (2000); J.A. MOTYER, THE MESSAGE OF AMOS 17-18 (1974); OSWALT I, *supra* note 12 at 99; OSWALT II, *supra* note 12 at 523-24; ROOKER, *supra* note 12; ROSS, *supra* note 12 at 93-94; THOMAS R. SCHREINER, ROMANS 304, 332-33, 339 (1998); B. SMITH & PAGE, *supra* note 12 at 106; G. SMITH, *supra* note 12 at 200; THIELMAN, LAW, *supra* note 12 at 48, 72, 181; FRANK THIELMAN, THE NIV APPLICATION COMMENTARY: PHILIPPIANS 71, 106 (1995); THIELMAN, NEW TESTAMENT

guided by Judeo-Christian moral principles condemns raising a level of revenues along the lines of a communist or socialist regime or a welfare state but at the same time raises revenues that greatly exceed the minimum state, my article provides no particular details defining the precise level of revenues needed to satisfy the reasonable opportunity standard.¹⁸ In applying the reasonable opportunity general principle of justice, my article urges *Christians* when exercising their lawful rights to influence tax policy to seek to “strike a balance between community oriented values for the common good and reasonable rights to enjoy private property, individual autonomy and freedom” when struggling with the difficult question of arriving at the amount of revenues that should be raised from taxes.¹⁹

The moral principle developed in my 2006 article that the tax burden should be allocated under a moderately progressive model is also backed up by thorough exegesis and hermeneutics of numerous references of Scripture.²⁰ Drawing upon the fine work of

THEOLOGY, *supra* note 12, at 147; JIM WALLIS, GOD’S POLITICS 139 (2005); WRIGHT, DEUTERONOMY, *supra* note 13; WRIGHT, GOD’S PEOPLE, *supra* note 13 at 65, 177-79; NAT’L CONFERENCE OF CATHOLIC BISHOPS, *supra* note 14 ¶ 189, at 77, ¶ 55, at 39; POPE PAUL VI, PASTORAL CONSTITUTION ON THE CHURCH IN THE MODERN WORLD ¶ 69, at 73 (1965); POPE PIUS XI, ATHEISTIC COMMUNISM: ENCYCLICAL LETTER (DIVINI REDEMPTORIS) ¶ 51, at 23 (1937); POPE JOHN XXIII, PACEM, *supra* note 14 at ¶ 63.

¹⁸ See Hamill, *supra* note 1, at 691-92 and nn. 48-50.

¹⁹ *Id.* at 693 and nn 51-52.

²⁰ *Id.* at 695-704 and nn. 57-74 (citing *Amos* 2:6, 2:7-8, 5:7-14, 8:4-6; *Deuteronomy* 1:15-17, 5:19, 14:28-29, 15:1-3, 15:7-14, 16:18-20, 17:15-20, 24:6, 24:12-15, 24:17, 24:19-21; *Exodus* 20:15, 21:2, 22:21-22, 22:25-27, 23:9-11; *Ezekiel* 34:2-5; *Genesis* 1:1-31, 3:1-24; *Isaiah* 1:17, 1:23, 5:8, 10:1-2; *James* 1:22, 2:26; *Jeremiah* 21:12, 22:13-14; *Leviticus* 19:9-10, 19:13, 19:18, 19:33, 19:35-36, 25:8-28, 25:35, 25:37, 25:39-41; *Luke* 3:12-13, 4:18, 6:31, 20:47; *Mark* 8:34, 12:40; *Matthew* 5:17, 7:12, 22:37-40; *Micah* 2:1-2, 2:9, 5:8).

prominent conservative evangelical scholars,²¹ as well as Catholic authorities,²² biblical exegesis and hermeneutics of the teachings on wealth in the New Testament establish that the moral principle to whom “much is given, much more is required”, requires Christians to support moderately progressive tax policy. Frank Thielman, a prominent New Testament Scholar and professor at the Beeson Divinity School,²³ describes sacrificial Christian

²¹ See Hamill, *supra* note 1, at 695-704 and nn. 57-74 (citing BARKER & BAILEY, *supra* note 12 at 40; BLOCK, *supra* note 17, at 724-27; BLOMBERG, MATTHEW, *supra* note 12, at 122-23, 331, 372; BLOMBERG, POVERTY, *supra* note 12, at 127, 245; BOCK I, *supra* note 12, at 157-58; BOCK II, *supra* note 15, at 1372; PETER C. CRAIGIE, THE BOOK OF DEUTERONOMY 308 (1976); GETZ, *supra* note 12, at 194-95; HARRISON, *supra* note 12, at 32, 224; GEORGE, *supra* note 17, at 167; HARTLEY, *supra* note 12 at 443; HAUERWAS & WILLIMON, *supra* note 17, at 88; HAUERWAS, CHRISTENDOM, *supra* note 12, at 45-46; HOUSE, *supra* note 12, at 60-61; HUEY, *supra* note 17, at 106; KEENER, *supra* note 12, at 314; MATHEWS, *supra* note 12 at 33-34; MERRILL, *supra* note 12, at 324; MOO, *supra* note 17, at 38, 120, 126; MOTYER, *supra* note 17, at 124-25; OSWALT I, *supra* note 12 at 99; OSWALT II, *supra* note 12 at 282; ROOKER, *supra* note 12; ROSS, *supra* note 12, at 93-94; SCHREINER, *supra* note 17, at 681-83; B. SMITH & PAGE, *supra* note 12 at 111-13; G. SMITH, *supra* note 12, at 226-27; JOHN R.W. STOTT, THE MESSAGE OF ACTS 42 (1990); STUART, *supra* note 12, at 288; WALLIS, *supra* note 17, at 139; CHARLES A. WANAMAKER, THE EPISTLES TO THE THESSALONIANS 248-49 (1990); WRIGHT, OLD TESTAMENT ETHICS, *supra* note 13, at 57.

²² See Hamill, *supra* note 1, at 695-704 and nn. 57-74 (citing CATECHISM, *supra* note 14, at ¶ 1866; NAT’L CONFERENCE OF CATHOLIC BISHOPS, *supra* note 14 ¶ 189, at 77; POPE JOHN PAUL II, CENTESIMUS ANNUS ¶¶ 37-38 (1991); POPE JOHN XXIII, PACEM, *supra* note 14, at ¶ 60; POPE PAUL VI, POPULORUM PROGRESSIO: ENCYCLICAL LETTER ON THE DEVELOPMENT OF PEOPLES ¶ 23, at 43-44 (1967); POPE PAUL VI, PASTORAL, *supra* note 17, ¶ 69, at 73; POPE PIUS XI, ATHEISTIC, *supra* note 17, ¶ 51, at 23.

²³ Dr. Frank Thielman is the Presbyterian Professor of Divinity at Beeson Divinity School. See <http://www.beesondivinity.com/frankthielman> (last visited Dec. 20, 2012). Dr. Thielman earned his B.A. from Wheaton College, M.A. from the University of Cambridge, and Ph.D. from Duke University. He is a widely-recognized and well-respected New Testament scholar. He is the author

discipleship as holding on to one's wealth with a "light grip," a general guideline that aids the moral conversation when struggling with the precise details of a moderately progressive tax model.²⁴ For Christians, holding on to one's wealth with a "light grip" will take the form of considering tax policy as an important issue when voting even if that involves greater personal sacrifice.²⁵

Other than condemning regressive as well as flat structures, which violate the moral principle forbidding oppression and the "much is given, much more is required" general moral principle and steeply progressive structures, which raise significant ethical issues regarding rights to enjoy private property, and individual autonomy and freedom,²⁶ my 2006 article provides no specific

of numerous scholarly works, including: THIELMAN, NEW TESTAMENT THEOLOGY, *supra* note 12, THIELMAN, LAW *supra* note 12 and THIELMAN, PHILIPPIANS, *supra* note 17.

²⁴ Hamill, *supra* note 1, at 704 and n. 72 (*citing* THIELMAN, NEW TESTAMENT THEOLOGY, *supra* note 17, at 140-41, 147, 211).

²⁵ Hamill, *supra* note 1, at 700 and n. 66 and at 704, nn. 72-74. *See especially* THIELMAN, PHILIPPIANS, *supra* note 17, at 71, 106 (in the context of discussing participation in the debate over public policy, noting because North American Christians live in democracies rather than being subject to tyrannical governments, "it does not seem appropriate to focus on God's coming kingdom and neglect the opportunity believers in democratic societies have to show mercy to their neighbors by working for just policies").

²⁶ *See* Hamill, *supra* note 1, at 684-685 and nn. 31-33, 696 and nn. 58-59, 708, and nn. 79-80 (*citing* Amos 2:7-8, 8:4-6; Deuteronomy 5:19, 24:6, 24:12-15, 24:19; Exodus 20:15, 22:21-22, 22:25-27, 23:9; Isaiah 10:1-2; Leviticus 19:13, 33, 19:35-36, 25:37; Micah 2:1; BARKER & BAILEY, *supra* note 12, at 63; BLOMBERG, MATTHEW, *supra* note 12, at 243, 331 (1992); BOCK II, *supra* note 12, at 1482, 1607-15; CRAIGIE, *supra* note 21, at 308; GETZ, *supra* note 12, at 87, 256; OSWALT I, *supra* note 12, at 259; ROOKER, *supra* note 12, at 312; SCHREINER, *supra* note 17, at 681-83; G. SMITH, *supra* note 12, at 227, 340-42; STOTT, *supra* note 21, at 83; STUART, *supra* note 12, at 317; WRIGHT, DEUTERONOMY, *supra* note 13, at 82-83, 256; NAT'L CONFERENCE OF CATHOLIC

details ironing out the morally superior version of a moderately progressive tax burden allocation. Although my article offers a few additional general guidelines for the moral conversation, I explicitly state “it is impossible to pinpoint the exact details that define the morally superior version of a moderately progressive tax model”, and, that “[a]s tax policy issues are debated different people of faith will reach different opinions concerning the precise details.”²⁷ My challenge to *Christians*, especially those enjoying higher levels of income and wealth, is make sure their *moral conversation* concerning tax policy honestly reflects genuine Judeo-Christian values.²⁸

My 2006 article focuses on President George W. Bush for two reasons. First the moral principles of Judeo-Christian ethics guiding tax policy impose heightened moral obligations on political leaders of faith,²⁹ and, not only is President Bush a

BISHOPS, *supra* note 14, ¶ 202, at 79-80; POPE PAUL VI, POPULORUM, *supra* note 22, ¶ 23, at 43-44; POPE PIUS XI, QUADRAGESIMO, *supra* note 29, at ¶ 136.

²⁷ See Hamill, *supra* note 1, at 709-710.

²⁸ *Id.*, nn. 81-85 (emphasis is supplied) (citing BARKER & BAILEY, *supra* note 12, at 40; BLOMBERG, MATTHEW, *supra* note 12, at 122-24; CRAIG L. BLOMBERG, INTERPRETING THE PARABLES 307 (1990); BLOMBERG, POVERTY, *supra* note 12, at 127, 245; BOCK I, *supra* note 12, at 33, 37, 157-58; BOCK II, *supra* note 12, at 1150, 1336, 1372; GETZ, *supra* note 12, at 88, 150-51, 154-55; HARTLEY, *supra* note 12, at 447-48; HAUERWAS & WILLIMON, *supra* note 17, at 131-32 (1989); KEENER, *supra* note 12, at 228, 245; MOO, *supra* note 17, at 210, 212; MOTYER, *supra* note 17, at 17-18; SCHREINER, *supra* note 17, at 692; THIELMAN, LAW, *supra* note 12, at 59-60; THIELMAN, NEW TESTAMENT THEOLOGY, *supra* note 12, at 138-39, 141-42; WRIGHT, WALKING, *supra* note 13 at 210; NAT’L CONFERENCE OF CATHOLIC BISHOPS, *supra* note 14, ¶ 74, at 43 and ¶ 202, at 79-80).

²⁹ Hamill, *supra* note 1, at 705-706, nn. 75-76 (citing Amos 6:1; Deuteronomy 1:15-17, 16:18-20, 17:15-20; Ezekiel 34:2-5; Isaiah 1:23; Jeremiah 21:12, 22:13-14; Micah 3:1-3, 11; BARKER & BAILEY, *supra* note 12, at 63; BLOCK, *supra* note 17, at 714, 724-27; DANIEL I. BLOCK, THE BOOK OF EZEKIEL: CHAPTERS 25-48, at 279-85 (1998); HUEY, *supra* note 17, at 201-06; MERRILL,

confirmed Christian believer, he clearly stated that his Christian faith guides him in all policy decisions.³⁰ Second during his first term President Bush ushered in tax cuts that substantially lowered the tax burden of the wealthiest Americans and increased the proportionate share of other income groups, especially the middle class, while contributing to a deficit spiraling out of control.³¹ My article heavily criticizes President Bush because the *moral conversation* justifying the tax cuts,³² as evidenced by strong links between top advisors of the Bush Administration and Grover Norquist, the founder and president of Americans for Tax Reform,³³ reflects the moral values of ethical egoism, also known as objectivist ethics,³⁴ which is a form of atheism.³⁵ My article's

supra note 12, at 70, 266; OSWALT I, *supra* note 12, at 105-06; OSWALT II, *supra* note 12, at 336-37; G. SMITH, *supra* note 12, at 200; WRIGHT, DEUTERONOMY, *supra* note 13, at 26, 209; POPE JOHN XXIII, PACEM *supra* note 14, at ¶ 63.

³⁰ See Hamill, *supra* note 1, at 676, n. 7; at 729, n. 131.

³¹ See Hamill, *supra* note 1, at 711-716, nn. 86-105.

³² See Hamill, *supra* note 1, at 724-728, nn. 122-130 and at 744-746, nn. 170-171 (harsh criticism focuses on the moral conversation surrounding the tax cuts being grounded in objectivist ethics as opposed to the tax cuts themselves).

³³ See Hamill, *supra* note 1, at 729-730, nn. 132-137 (statements made by President Bush or his spokesman supporting the tax cuts because they will promote economic growth and prosperity and go "to those who need them most"); *id* at 735-737 and nn. 146-151, 740 and n. 159 (documents strong link between Bush Administration, and the activities and goals of Grover Norquist and his organization).

³⁴ *Id.* at 738-742 and nn. 152-164 (documents basic moral framework of objectivist ethics, applies that framework to tax policy questions generally and identifies the moral conversation and goals of Grover Norquist and his organization, which is attributable to the Bush Administration based on their relationship and similar goals).

conclusion strongly appeals to *Christians* to keep their *moral conversations* concerning tax policy and other public policy issues especially those of a high sacrifice nature away from objectivist ethics and grounded in general guidelines set forth by the moral principles of Judeo-Christian ethics.³⁶

B. Summary of Two Kingdom Theology and Boyd's Book

In response to the fall of Rome in 476 AD, Saint Augustine first developed a theology of two kingdoms.³⁷ Before Rome fell church and state were one and the same -- Christianity was the official religion of the Roman Empire.³⁸ In his classic, *THE CITY*

³⁵ *Id.* at 743-744 and nn. 165-168 (objectivist ethics is a form of atheism because the individual person becomes his or her own God).

³⁶ *Id.* at 749-764 and nn. 181-215.

³⁷ Augustine of Hippo, born in 354 A.D. was born in Thagaste (now modern Algeria). As a student at Carthage, Augustine underwent a religious conversion and decided to live a monastic life. While the bishop of Hippo Augustine acted in a number of political roles – judge in the Episcopal court, administrator of Church's property, counselor, leader of the African hierarchy and councils. He crafted several books, from his autobiography, *Confessions*, a commentary on Genesis, *De Genesi ad litteram*, and a historical commentary of the fall of the Roman Empire in *City of God*. THOMAS BOKENKOTTER, *A CONCISE HISTORY OF THE CATHOLIC CHURCH* 75-83 (2005).

³⁸ Members of the early church, formed initially by the Apostles of Christ immediately following Christ's death and resurrection, had no political power to influence the Roman government. *Id.* at 17-18. Christianity's spread throughout much of the known world, first among Jews who regarded Christ as the promised Messiah and then due to the work of Paul to the Gentiles, was aided by a Roman peace by Emperor Octavian Augustus which allowed for safe travel of Christian missionaries. *Id.* at 18-28. The early Christian church set up an organizational structure starting with the early popes, Peter, Linus, Anacletus and Clement I (A.D. 32-97), to create authority and uniformity concerning worship and other spiritual matters. In 96A.D. Clement I established the presbyteral system with bishops as the focal point of the congregation. *Id.* at 29-36. In response to

OF GOD, in order to defend the church from being responsible for the fall of the Roman Empire,³⁹ Augustine separated the world into two kingdoms.⁴⁰ Christians now had to exist in a world dominated politically by those who were not Christians and occupied Augustine's kingdom of God. Those who had taken political power

growth of the early church, with Christians numbering approximately ten percent of the Eastern Roman Empire, persecution of Christians began with Nero in 64 A.D and continued through the third century. *Id.* at 37-42. In 324 A.D. Constantine, the emperor over the entire Roman Empire established Christianity as the official state religion because he attributed his military victories to the Christian God. *Id.* Constantine proceeded to build up the church and cement church and state as one through lavish donations, the erection of basilicas, creating a Lateran palace in Rome to become the papal residence, bestowing special privileges to the Christian clergy, and codifying Christian values into the law, including requiring Sunday as a day of rest, and prosecuting sexual offenses, such as adultery and prostitution, more severely. *Id.*

³⁹ *Id.* at 86, 97-102. During the second century, the Roman Empire faced constant pressure at each of its borders – the Germanic tribes from the North, the Franks from the Rhine, and the Alemanni, Vandals, and Visigoths from the East. Once the Ostrogoths stampeded into the Empire fleeing the Huns from Russia, the Roman Empire was subject to the uprisings and hostility from this “refuge” group. Weakened by war with the Goths, barbarian tribes were free to destroy the Roman Empire throughout. The Goths worked vigilantly to prohibit the assemblies of Catholics and persecuted the Christian populace. While Clovis of the Salian Franks assisted the Church by marrying a Catholic princess, Clotilda, and ended up embracing the faith himself being baptized in 496, his work was limited to the Western frontiers, leaving the Eastern Roman Empire to fall to the Arian Ostrogoths once and for all in 529. *Id.*

⁴⁰ DAVID VANDRUNEN, NATURAL LAW AND THE TWO KINGDOMS 22 (2010) (Augustine adopted a two city framework which he identified as the City of God and the City of Man. The City of God was comprised of all true worshipers of God, while the City of Man consisted of all evildoers. The City of Man was condemned to everlasting perdition in hell and manifested itself as a society of the wicked on earth. While the two cities coexisted on earth, each individual could belong to only one city – and man was either a true believer or he was not).

from Rome occupied Augustine's kingdom of Satan.⁴¹ Augustine viewed God and Satan as present exclusively in their respective kingdoms and not crossing over into the other kingdom. The kingdom of God, the faithful within the realm of the spiritual, and Satan, those existing in the world without the benefit of believing in God, would remain in conflict with each other until the end of the world when the kingdom of God would prevail.⁴²

For next several centuries during the Dark Ages the Christian Church moved toward reestablishing its political influence.⁴³ Charlemagne accepting the crown from Pope Leo III in

⁴¹ *Id.* at 22-32 (Augustine's two city theory emphasized the antithesis between Christianity and its opposite following closely the *Didache*, an early second century instruction manual for Christian converts. Christians and non-Christians followed two different ways of life separated by an unbridgeable divide. The traits of the two were opposite – Christians living a way of life by the command to love God and they neighbor, and non-Christians living the way of death that was wicked and blasphemous).

⁴² See BOKENKOTTER, *supra* note 37, at 81-83 (Biblical revelations disclose that history is a continuing struggle between two cities, the City of Man and the City of God, that are not completely separate but rather are eschatological realities that will be separated at the end of time by the victory of the City of God).

⁴³ *Id.* at 84-110. Following the final fall of Rome, the Church moved into the direction of being directed by the papacy, with Pope Leo I unifying the Church under his formulation of Church doctrine and history. Leo established the papal authority arguing that God had founded the Church using Peter, "The Rock", and that all of Peter's successors were his temporary personifications for God to put his voice on Earth. By exercising the authority he claimed to have from Spain and North Africa and throughout the Western Empire, Leo made his claims good throughout Christendom. After Leo's death, Gregory the Great laid the foundations for medieval Christendom beginning in 590. His four lasting achievements - the establishment of the Popes as de facto rules of central Italy; strengthening papal primacy over churches of the West; converting barbarians and Anglo-Saxons; and his vast theological and spiritual writings – affected the Church and state affairs throughout medieval times. With the acceptance of papal authority, monasteries became the centers of missionary activity and spread Christianity throughout the West as far as the Celtic isles. From 650 to 680, Anglo-Saxon Benedictine monks brought Christianity to England and

800 AD marked the point when authority over Europe vested in both the worldly Emperor and the spiritual Pope – church and state became one and the same again.⁴⁴ Over the centuries following Charlemagne throughout the Middle Ages, the merging of church and state as one resulted in the church acquiring unprecedented power, which predictably led to abuses of that power.⁴⁵

created a vital Christian culture that was known for its religion, scholarship, literature, and overall state of decadence. This continued in the eighth century on the European mainland with St. Boniface, who founded the German Church and was instrumental in creating an alliance between the papacy and the Franks that eventually gave rise to Latin Christendom. Finally, Charles, later Charlemagne, King of the Franks and Lombards and Patrician of the Romans, sealed Christianity's reign throughout Europe, in 800 when he appeared before Pope Leo III and was crowned "Charles the Augustus, crowned of God, the great and peace-bringing Emperor of the Romans". The significance of this event lay in the fact that it implied that the Pope conferred this dignity of crowning the emperor forever uniting Church and State. *Id.*

⁴⁴ *Id.* at 108.

⁴⁵ *Id.* at 110-207. While under Charlemagne the Church continued to grow and the union of a temporal and spiritual commonwealth dominated much of Europe, the 200 years following his death was a time during which both the Empire and papacy began to disintegrate and papal and imperial authority faded away. Charles the Fat briefly was able to reunite the Empire, but the invasion of Vikings and Magyars led to a period of barbarian anarchy and brought about the age of feudalism. It was not until the election of Hildebrand, Gregory VII, in 1073 was the Church able to reassert papal authority. As pope, Hildebrand recovered rule over the papal states, and then, Hildebrand demonstrated the power of Christendom and papal authority over secular rule by excommunicating Emperor Henry IV in 1076, who after suffering a swift decline in support and uprising by his enemies, begged for absolution which Hildebrand under priestly conscience gave. The Church continued to wield power throughout Europe as one of its most famous martyrs at the time, Thomas Becket, demonstrates through his death in the name of the Church at the hands of King Henry II of England. In 1170, after defying the English authorities and asserting that the English Church could not limit papal control, Becket was murdered by Henry's barons at his cathedral in Canterbury. Word of his murder quickly spread, and Henry II was able to save his crown only by bowing to papal authority and swearing obedience to Pope Alexander III. Throughout these medieval times,

During the early years of the Sixteenth Century Martin Luther became disenchanted with the political power held by the Catholic Church, including the power to legally require membership.⁴⁶ Luther's work led to the Protestant Reformation,

popes were able to exercise their greatest power through excommunication and deposition. These threats resulted in emperors and kings often bending to the wills of the Pope, and such threats were used frequently by power-hungry Popes who were able to justify their actions simply as an exercise of papal authority. In fact the means used by the Popes to crush Emperors were so political in nature as to have the Popes begin to be seen as monarchs rather than spiritual leaders. Fed up with the extent of the papal reign, national monarchs exploited the politics of Popes in the fourteenth century as papal authority constantly changed which national monarchies it aligned its powers with. Philip the Fair of France in 1285 went head to head with Pope Boniface by imposing heavy taxes on the clergy. Boniface responded by excommunicating anyone taxing clerical property without authorization by the Holy See, to which Phillip retaliated by cutting off a significant source of papal revenue. Eventually, in a political negotiation, Boniface and Phillip compromised, but Philip and other national monarchs recognized the extensive Church authority as threatening to all secular affairs and resolved to break the church. Over the next 100 years the papacy fell on harder times through the extravagance of Pope Clement V, who had moved the papal court to Avignon where it remained until 1378. The Avignon Popes tried desperately to reorganize the administration of the Church, replenish its coffers, combat heresy and reform abuses. However, the Black Death decimated the population of Europe at the end of the Middle Ages undoing many of the efforts of the Avignon Popes. The Black Death's reach hit the convents and monasteries with great effect, leaving them subject to freebooters and dangerous rabble. Despite the extreme disorder and the need to spend what little revenues the Church collected on pressing for organized religion and authority, the Avignon Popes put their faith in the efficacy of external pomp, displaying magnificence equal to their claims through the erection of massive palaces filled with luxurious furnishings. Finally, upon the realization that papal authority over the states could be fatally jeopardized with the continuation of the Avignon pomp, Pope Gregory XI returned the papal court to Rome in 1378 as a last action before his death. *Id.*

⁴⁶ See VAN DRUNEN, *supra* note 40, at 55-56 (Luther, as an active member in theological, civil, and ecclesiastical authorities, was situated at the crossroads of the struggles between these intertwined groups. As a professor at the University

which started in October of 1522 with his “Temporal Authority” treatise.⁴⁷ In his theological reflection leading up to this monumental turning point in Church History, Martin Luther redefined Two Kingdom theology.⁴⁸ Unlike the theology articulated by Saint Augustine, Luther recognizes God’s presence in and lordship over both kingdoms, which he refers to as the heavenly and worldly kingdoms.⁴⁹ Only authentic Christians, who have accepted Christ as savior by their own freewill, are within the heavenly kingdom.⁵⁰ During their earthly lives authentic Christians must operate in the kingdom of the world with those professing other religions or no religion at all.⁵¹

Luther differentiates the kingdoms by defining the manner of God’s authority in each. Within the heavenly kingdom God has total authority and guides Christians, through Scripture in the Holy Bible as well as ecclesiastical authorities, during their earthly lives to be witnesses of Christ, serving as sacrificial disciples in his

of Wittenberg, Luther used his theological reflections to defend his positions that challenged abuses of the civil magistrates).

⁴⁷ *Id.* at 56.

⁴⁸ *Id.*

⁴⁹ *Id.* at 56-57.

⁵⁰ *Id.* (citing Luther’s “Temporary Authority” stating that the human race is divided into two classes, and only true believers belong to the kingdom of God, with the rest belonging to the kingdom of the world).

⁵¹ *Id.* (citing Luther’s “Temporary Authority” stating that because most people are either not authentic Christians or subscribe to beliefs outside of Judeo-Christian principles, a common Christian government is impossible, and thus, Christians must be careful to distinguish between the two governments and affirm the existence of both, but operate in a manner consistent with true Christian principles).

name.⁵² To rule the worldly kingdom, God allows for the authority of man to exercise the force of law as necessary to prevent people from destroying the world and hurting others.⁵³ When confronting issues posed by the kingdom of the world Christians must navigate their faith without inappropriately using the powers of the worldly kingdom on those who are not Christians to accomplish spiritual objectives.⁵⁴

Gregory A. Boyd, a well-respected conservative evangelical pastor, was inspired from his experiences during the 2004 presidential election to write a book exploring the confusion of the Two Kingdoms by Twenty-first Century American evangelical Christians. Boyd, like many evangelical pastors, received pressure from “a number of right-wing political and religious sources as well as from some people in my own congregation, to ‘shepherd my flock’ into voting for the ‘right candidate’ and ‘the right position.’”⁵⁵ Concerned and in response Boyd preached a series of sermons entitled “The Cross and the Sword” which served as the foundation for his book. Boyd argues that too many evangelicals are using kingdom of the world tools in a manner creating “nationalistic and political idolatry.”⁵⁶

In his book Boyd refers to the kingdom of God as the kingdom of the cross.⁵⁷ Through his ministry, death and

⁵² *Id.* at 57.

⁵³ *Id.*

⁵⁴ *Id.* at 58 (*citing* Luther’s “Temporal Authority” stating that Christians shall not wield the sword for himself and his cause, but must do so when it is necessary to restrain wickedness and defend godliness.).

⁵⁵ *See* BOYD, *supra* note 3, at 9.

⁵⁶ *Id.* at 11.

⁵⁷ *Id.* at 29.

resurrection, Jesus ushered the kingdom of God into the fallen world and then charged the church and those within it professing belief in him with the responsibility to live out every aspect of their lives bearing witness to and advancing the kingdom of God. This is evidenced by lovingly serving others, especially the marginalized of society, in a self-sacrificing costly way modeled after Jesus' ultimate sacrifice on the cross at Calvary. Boyd states that Christians must commit their principle allegiance with the kingdom of God.⁵⁸

Boyd states that people who focus on the kingdom of God follow a "power under" approach, which involves transforming people to God through the loving example of Jesus not by force and judgment.⁵⁹ Authentic Christians, those who follow and look like Christ, act as servants at great cost to themselves being "in" the world but not "of" the world.⁶⁰ This means that like God who so loved the world he sent his son, they so love the world that they are willing to put aside self-interest and engage in outrageous sacrifice to help redeem the world through expanding the kingdom of God.⁶¹ Referring to the work of Bishop William Willimon,⁶² as

⁵⁸ *Id.* at 29-49.

⁵⁹ *Id.*

⁶⁰ *Id.* at 71.

⁶¹ *Id.*

⁶² Dr. William H. Willimon is a Bishop of The United Methodist Church and has held this position since 2004. <http://www.northalabamaumc.org/page.asp?PKValue=865> (last visited Dec. 20, 2012). As a Bishop serving the North Alabama Conference of the United Methodist Church, he leads 157,000 parishioners and 792 pastors. *Id.* He earned his B.A. from Wofford College, his Master of Divinity from Yale Divinity School, and his Doctor of Sacred Theology from Emory University. *Id.* He was named as the first Distinguished Alumnus of the Yale Divinity School. *Id.* Dr. Willimon has also served on the faculties of Birmingham-Southern College and Duke University Divinity School and has taught at pastors' schools as well as

“masterful” Boyd characterizes kingdom of God focused people as “about as peculiar as a Messiah dying on a cursed tree” living in the world as “resident aliens.”⁶³

Boyd refers to kingdom of the world as the kingdom of the sword and labels it as the “power over” kingdom⁶⁴ that is characterized by “wealth, self-centeredness, greed, racism, nationalism and violent triumphalism.”⁶⁵ Boyd identifies the dual features of this kingdom encompassing God directing governments through laws to preserve order and justice while at the same time Satan’s power working overtime “polluting all versions of the kingdom of the world.”⁶⁶ Although some governments carry out law, order and justice in a manner closer to God’s will than others, because of the ever presence of Satan’s corrupting principalities Boyd cautions against assuming that better governments are closer to the kingdom of God.⁶⁷

Boyd summarizes the bloody violence of “a long and terrible history of people using the sword ‘in Jesus’ name for the glory of God”⁶⁸ to persecute others and declares “when Christians try to enforce their holy will on select groups of sinners by the

other colleges and universities in North America, Europe, and Asia. *Id.* He is the author of sixty books and has published articles in *The Christian Ministry, Quarterly Review, Liturgy, Worship and Christianity Today*. He is Editor-at-Large for *The Christian Century*. *Id.*

⁶³ BOYD, *supra* note 3, at 71.

⁶⁴ *Id.* at 17-28.

⁶⁵ *Id.* at 84.

⁶⁶ *Id.* at 22.

⁶⁷ *Id.* at 55.

⁶⁸ *Id.* at 77, 75-80.

power of law, they are essentially doing the same thing.”⁶⁹ Boyd urges Christians to “retain a healthy suspicion toward every version of the kingdom of the world – especially their own”⁷⁰ and to avoid “plac[ing] undue trust in any political ideology or program.”⁷¹ The primary calling of an authentic Christian is to stay focused on living in, not of, the world as a witness displaying the kingdom of God, which “always looks like Jesus dying at Calvary for those who crucified him”⁷², meaning will always involve serving others with unconditional love at great sacrifice to one’s own self-interest.⁷³

Boyd argues that many American evangelicals erroneously believe that using their political rights of the worldly kingdom in a “power over” fashion advances the kingdom of God and represents what it means to be a follower of Jesus Christ.⁷⁴ Boyd discusses extensively the harm to the real kingdom of God resulting from invoking the name of Jesus Christ to enforce a select group of moral issues.⁷⁵ Pointing out that responding to kingdom of the

⁶⁹ *Id.* at 80.

⁷⁰ *Id.* at 55.

⁷¹ *Id.*

⁷² *Id.* at 53.

⁷³ *Id.* at 29-49 (chapter introducing the kingdom of the cross). Boyd identifies serving others in a high-sacrifice way exemplary of Christ’s love as the unique calling of all people truly living in the kingdom of God throughout his entire book.

⁷⁴ *Id.* at 11. Boyd also expresses great concern that the evangelical church has confused faith with patriotism leading to inappropriately justifying war and other kingdom of the world nationalistic pursuits as legitimate kingdom of God activity. *Id.* at 87-90, 108-111, 147-153.

⁷⁵ Boyd makes it clear that his concerns apply to all moral issues of the kingdom of the world (in his words, “left” and “right”). *Id.* at 14.

world issues, which manifests itself in how one votes or directly influences public policy, always involves complexity, ambiguity and leaves a great deal of room for disagreement, Boyd argues that voting, and uses voting to curb the sins of prostitution, abortion and homosexuality as examples, does nothing to advance the kingdom of God.⁷⁶ Noting that “voting and picketing costs us little”⁷⁷ Boyd identifies the distinct kingdom question as “How do you *bleed*”, meaning are you manifesting Christ’s love at great personal sacrifice.⁷⁸

Boyd laments that accompanying voting against “a select group of sinners” with self-righteous judgment not only is inconsistent with advancing the kingdom of God but also directly harms the church.⁷⁹ Judging those outside the kingdom community instead of sacrificially serving drives people away from the church and fosters outsiders viewing evangelical Christians as self-serving hypocrites.⁸⁰ Boyd describes evangelical Christians who concentrate on using political weapons to reign in the sinful behavior of those outside the church as “moral guardians.”⁸¹ Referring to the example of Jesus publicly confronting the religious leaders of his day, Boyd recognizes that “[t]here is a place...for believers to play a role in confronting other believers”

⁷⁶ *Id.* at 138, 142-143.

⁷⁷ *Id.* at 143.

⁷⁸ *Id.* at 146.

⁷⁹ *Id.* at 80.

⁸⁰ *Id.* at 132-136.

⁸¹ *Id.* at 127.

which is not equivalent to a moral guardian “trying to regulate the morality of their non-Christian culture.”⁸²

Boyd especially criticizes evangelical Christians who expend great energy to publicly condemn gays and fight against gay marriage.⁸³

We evangelicals may be divorced and remarried several times; we may be as greedy and as unconcerned about the poor and as gluttonous as others in our culture; we may be as prone to gossip and slander and blindly prejudiced as others in our culture; we may be more self-righteous and as rude as others in our culture... These sins are among the most frequently mentioned in the Bible. But at least we're not *gay*.⁸⁴

Boyd implores Christians who believe they should “free people from their homosexuality...[to] go about it in a Calvary-like fashion. Commit to suspending judgment, start befriending gays, and then serve them in love—for years.”⁸⁵ Boyd also suggests that the difficulty posed by the high personal sacrifice demanded by true kingdom of God work explains why many Christians focus on low cost efforts such as fighting for prayer in school and at football games⁸⁶ and “[i]ssues related to sex get massive amounts of attention while issues related to corporate greed, societal greed, homelessness, poverty, racism, the environment, racial injustice,

⁸² *Id.* at 128-129, 133.

⁸³ *Id.* at 11, 14, 48, 116, 136-139.

⁸⁴ *Id.* at 137-138 (emphasis in the original).

⁸⁵ *Id.* at 139.

⁸⁶ *Id.* at 114-116, 154.

genocide, war and the treatment of animals...typically get little attention.”⁸⁷

Although he offers no specific answer concerning how Christians should vote on any particular issue and in fact states that for most kingdoms of the world issues no specific answers exist,⁸⁸ Boyd makes it absolutely clear that his message should not be interpreted as discouraging Christians from drawing upon general faith-based moral principles when struggling with political questions.⁸⁹ Going back to Jesus’ example of exposing the ugly injustices of the kingdom of the world through his sacrificial service to and uplifting of the marginalized and oppressed,⁹⁰ Boyd states that the Christian faith cannot be reduced to private piety with no social relevance⁹¹ and repeatedly affirms that within the realm of the kingdom of the world Christians should do everything they can to promote justice.⁹² Boyd urges Christians to speak out on moral issues “in a distinctly kingdom way...with self-sacrificial actions more than words...not as moral superiors but as self-confessing moral inferiors...[while]...call[ing] attention to issues by entering into solidarity with those who suffer injustice.”⁹³

⁸⁷ *Id.* at 140-141, 116-117, 154.

⁸⁸ *Id.* at 138, 141-142, 66, 60-61, 15.

⁸⁹ *Id.* at 15, 93, 97-98, 119.

⁹⁰ *Id.* at 120-121.

⁹¹ *Id.* at 119-120, 72.

⁹² *Id.* at 22, 55, 103, 107, 184.

⁹³ *Id.* at 141.

II. MISINTERPRETATIONS OF HAMILL'S ARTICLE AND BOYD'S BOOK

A. Misrepresentations of Hamill's Article

The argument asserting a conflict between my article and Boyd's book, and a number of comments I have received over the years, erroneously claim my 2006 article provides specific answers and models regarding tax policy. A careful and honest reading of passages in context clearly indicates that the thrust of my article is to establish general moral principles aiding the moral conversation not set forth specific details or answers.⁹⁴

For example statements in my article that those at the lowest levels of income should be exempt from taxes, only very modest tax burdens should be imposed on those at the lower ranges of the middle class, tax burdens should noticeably increase as income climbs, the highest rate should be reasonable, *probably* no more than fifty percent are more properly characterized as general guidelines not specific answers.⁹⁵ Another important general guideline my article sets forth -- to "ask first whether the wealthiest and upper income taxpayers are bearing their fair share of taxes"⁹⁶—is backed up with extensive research establishing that Judeo-Christian ethical principles are far more suspicious of wealth than protective of private property and humans are vulnerable to the sin of greed.⁹⁷

⁹⁴ See *supra* notes 27, 28, 36, and accompanying text.

⁹⁵ *Id.* and Hamill, *supra* note 1, at 709 (emphasis is supplied).

⁹⁶ *Id.* at 709.

⁹⁷ See sources cited at *supra* notes 16-19. See especially, HOUSE, *supra* note 12, at 67, MATHEWS, *supra* note 12, at 61 and ROSS, *supra* note 12, at 136-37 (recognizing selfish autonomy and greed as part of the human condition due to the Fall of humankind in the Garden of Eden); BARKER & BAILEY, *supra* note 12, at 40 (describing *Micah's* general condemnations of the society worshipping money as their God); BLOMBERG, MATTHEW, *supra* note 21, at 122-23

The argument asserting a conflict between my article and Boyd's book, and many comments I have received over the years erroneously assume a moderately progressive model can be accurately measured by the structure of the marginal rates. Tax policy experts and economists, and two of among the most accomplished and well-known cited in my article are Joel Slemrod⁹⁸ and Michael Graetz,⁹⁹ never measure the degree of progressivity (or for that matter whether the tax is regressive or

(discussing Jesus' command to not "store up for yourselves treasures on earth", as warning that wealth brings grave spiritual dangers); *id.* at 124 (stating the greatest threat to Western Christianity is the "all-pervasive materialism of our affluent culture"); BOCK II, *supra* note 12, at 1336 (discussing money and wealth as an idolatrous threat, and noting that "[t]here might even be a time when a choice for God is a choice not to have money or not quite so much money" and that "money is a litmus test about greater issues and responsibilities"); MOO, *supra* note 17, at 212 (discussing the message of *James* as warning that "wealth can be a particularly strong obstacle to Christian discipleship").

⁹⁸ Dr. Joel B. Slemrod the Paul W. McCracken Collegiate Professor of Business Economics and Public Policy at the University of Michigan's Ross School of Business has held many influential positions in the American business realm, including senior staff economist at the President's Council of Economic Advisers and member of the Congressional Budget Office Panel of Economic Advisors and has also served as a consultant to the U.S. Department of the Treasury, the Canadian Department of Finance, the South African Ministry of Finance, the World Bank and the OECD. <http://www.bus.umich.edu/facultybios/FacultyBio.asp?id=000387278> (last visited Dec. 20, 2012). He is the author or co-author of eight-two working papers and several books. <http://ideas.repec.org/e/psl10.html> (last visited Dec. 20, 2012)

⁹⁹ Dr. Michael J. Graetz is the Isidor and Seville Sulzbacher Professor of Law at Columbia Law School and has taught at Yale, Virginia, Georgetown, the University of Southern California, and the California Institute of Technology as well served in the U.S. Treasury. He has authored more than 60 articles and has written numerous books, including a leading law school text, *Federal Income Taxation: Principles and Policies*. http://www.law.columbia.edu/fac/Michael_Graetz (last visited Dec. 20, 2012).

proportional) based solely on the rates. Because exclusions, deductions, exemptions, credits and other tax benefits defining the tax *base* also greatly affect the true degree of progressivity, sophisticated economic analysis is required beyond merely comparing marginal rates (or assuming that a single rate for example in state and local sales taxes is a proportional as opposed to a regressive tax).¹⁰⁰

That sophisticated analysis requires economists to divide taxpayers into five standard income groups or “quintiles” and crunch numbers in order to measure each group’s share of the tax burden, which always varies from the marginal rates.¹⁰¹ Describing the moral principle of moderate progressivity as referring to tax *rates* and claiming my 2006 article provides *specific* answers, not only misrepresents my article as providing specific answers when it provides general guidelines but also ignores the extensive research in my article which cites detailed studies by the Congressional Budget Office, documenting the true effects of the Bush tax cuts.¹⁰²

The argument asserting a conflict between my article and Boyd’s book and many comments over the years, claim that the exegesis and hermeneutical analysis in my 2006 article backing up the moral requirements of reasonable opportunity and moderate progressivity is based on a faulty interpretation of the Bible rather than sound analysis. My analysis cites to and applies the work of prominent conservative evangelical scholars, including Gordon D.

¹⁰⁰ See Hamill, *supra* note 1, at 694-95 and nn. 53-55.

¹⁰¹ *Id.* at 713-175 and nn. 93-109.

¹⁰² *Id.* (citing CONG. BUDGET OFFICE, EFFECTIVE FEDERAL TAX RATES 1979-2001, at 3-5 tbl.1A, 6 tbl.1B (Apr. 2004); CONG. BUDGET OFFICE, EFFECTIVE FEDERAL TAX RATES 2001-2014, at 2-3, 10 tbl.2, 17 tbl.A-1 (Aug. 2004); David Cay Johnston, *Big Gain for Rich Seen in Tax Cuts for Investments*, N.Y. TIMES, Apr. 5, 2006, at A1; DAVID CAY JOHNSTON, PERFECTLY LEGAL 92-113 (2003); David Cay Johnston, *Richest Are Leaving Even the Rich Far Behind*, N.Y. TIMES, June 5, 2005, at A1).

Fee¹⁰³ and Douglas Stuart¹⁰⁴, who not only state the Bible provides general moral principles relevant to all contemporary ethical issues but also set forth a methodology for sound biblical exegesis and hermeneutics.¹⁰⁵

The argument asserting a conflict between my article and Boyd's book and many comments over the years, claim that my 2006 article advocates a significant redistributive role for the state and dismisses the relevance of the Old Testament's general moral principles due to vast cultural differences between theocratic ancient Israel and modern Democratic governments. As previously documented all Scripture, including the Old Testament law, contains general moral principles relevant to Christian believers

¹⁰³ Dr. Gordon Fee is a renowned New Testament scholar and Professor Emeritus at Regent College. See <http://www.gordonfeeonline.com/> (last visited Dec. 20, 2012). He serves as the general editor of the acclaimed New International Commentary series and is also on the NIV review committee. *Id.* He received his B.S. and M.A. from Seattle Pacific University and his Ph.D. from the University of Southern California. <http://www.christianbook.com/html/authors/2921.html> (last visited Dec. 20, 2012). Dr. Fee has taught at Southern California College, Wheaton College and Gordon-Conwell Theological Seminary. *Id.* He is an authoritative expert on biblical interpretation and has written numerous books on exegesis. *Id.*

¹⁰⁴ Dr. Douglas Stuart a Professor of Old Testament at Gordon-Conwell received his B.A. and Ph.D. from Harvard University and teaches courses on biblical languages, exegesis and interpretation; Old Testament survey and legal documents; and the historical, prophetic and poetic books. He is a former co-chair of the Old Testament Colloquium for the Boston Theological Institute as well as a trustee emeritus of the Massachusetts Bible Society and has studied fourteen different languages and in addition to being a well respected Old Testament scholar he is an expert in Assyrian and Babylonian languages and literature and ancient Near East culture. http://www.gordonconwell.edu/prospective_students/douglas_k_stuart (last visited Dec. 20, 2012).

¹⁰⁵ See generally, FEE & STUART, *supra* note 9 and GARRETT & MELICK, *supra* note 9.

today with research and sound exegetical and hermeneutical analysis serving as the tools to discover those principles.¹⁰⁶ Moreover as previously stated based on the same exegetical and hermeneutical analysis that established reasonable opportunity my article condemns raising tax revenues that would reach a level that would support a significant redistributive role for the state.¹⁰⁷

The argument asserting a conflict between my article and Boyd's book and many comments over the years disregards the research and distorts the conclusions in my 2006 article addressing the differences between charity and justice. Containing an extensive array of conservative evangelical scholars and Catholic authorities backing up this conclusion,¹⁰⁸ my article concludes that

¹⁰⁶ See *supra* notes 10-36 and accompanying text.

¹⁰⁷ See *supra* note 18 and accompanying text. See especially HARRISON, *supra* note 12, at 229 (discussing the application of the Old Testament's land tenure laws to today's church, noting "the tenor of the laws pursued a middle course between the extremes of unrestricted capitalism and rampant communism"); WRIGHT, OLD TESTAMENT ETHICS, *supra* note 13, at 77 (noting that the land tenure system of ancient Israel did not ensure everyone the same economic potential but sought to ensure "that every family should have *enough* for economic viability"); WRIGHT, WALKING, *supra* note 9, at 31-32 (stating the Year of Jubilee does not require every family to have the same amount of property); THIELMAN, NEW TESTAMENT *supra* note 12, at 139-40 (noting while the message of *Luke* views wealth as a serious danger to Christian discipleship that requires some to divest themselves of everything, on balance this message does not require this of all Christians, as long as their lives are oriented towards following Jesus rather than accumulating wealth); GETZ, *supra* note 12, at 87 (affirming that it is not wrong to accumulate reasonable levels of wealth to care for ourselves and our families in the future); ROOKER, *supra* note 12, at 312 (discussing the application of the principles behind the Year of Jubilee today, and noting that it forbids the accumulation of vast amounts of property by a wealthy few but respects the basic right to ownership of private property).

¹⁰⁸ See *supra* notes 16-17 and accompanying text. See especially WRIGHT, DEUTERONOMY, *supra* note 13, at 260 (discussing justice as a "matter of rights, not charity"); THIELMAN, NEW TESTAMENT *supra* note 12, at 142 (stating that "God's saving purposes involve, to some extent, an economic leveling" while

taxation is necessary because it is “impossible to meet community needs *solely* by voluntary acts of beneficence and charity.”¹⁰⁹ My work as a whole stands for the proposition that the Bible contains general principles guiding Christians on matters of both justice and charity, which stand as two separate pillars that cannot substitute for each other.¹¹⁰ Sources cited by my article indicate that charitable giving will not replace the proposed cuts in federal spending due to the Bush tax cuts.¹¹¹

indicating this can only be accomplished to “some extent” by charitable giving); HAUERWAS, *supra* note 12, at 45-46 (defining justice as a set of fundamental human obligations owed to all people, especially the poor, distinguishable from voluntary efforts); NAT’L CONFERENCE OF CATHOLIC BISHOPS, *supra* note 14, at ¶ 189, at 77 (“[P]rivate charity and voluntary action are not sufficient. We also carry out our moral responsibility to assist and empower the poor by working collectively through government to establish just and effective public policies”).

¹⁰⁹ See Hamill, *supra* note 1, at 727, n. 127 (emphasis is supplied).

¹¹⁰ See e.g., “SEEKING JUSTICE AND RENDERING UNTO CAESAR” (Sermon, February 2004, available at http://www.law.ua.edu/susanhamill/Rendering_Unto_Caesar.pdf) (identifying charity as noble and important but separate from justice issues); “TAX POLICY AS A MORAL ISSUE UNDER JUDEO CHRISTIAN ETHICS” (Swig Lecture, September 14, 2004, available at <http://www.law.ua.edu/susanhamill/Swig.2.pdf>) (identifying Alabama as an example where impressive charity corresponds with miserable justice).

¹¹¹ See Hamill, *supra* note 1, at 727-728, nn. 128-130 (citing CARMEN DENAVAS-WALT ET AL., U.S. CENSUS BUREAU, INCOME, POVERTY, AND HEALTH INSURANCE COVERAGE IN THE UNITED STATES: 2003, at 68 fig.D-2 (2004); INDEPENDENT SECTOR & URBAN INST., THE NEW NONPROFIT ALMANAC & DESK REFERENCE, at xxviii, tbls.3.2 & 4.1 (Murray S. Weitzman et al. eds., 2002); Stephen Moore, Op-Ed., *Proof of Tax Cut Potential in the States*, WASH. TIMES, Oct. 27, 1996, at B1; Stephen Moore & Dean Stansel, Tax Cuts and Balanced Budgets: Lessons from the States, (Cato Inst. White Paper, Sept. 17, 1996), available at <http://www.cato.org/pubs/wtpapers/taxcuts2.html>; OFFICE OF MGMT & BUDGET, EXEC. OFFICE OF THE PRESIDENT, HISTORICAL TABLES: BUDGET OF THE UNITED STATES GOVERNMENT, FISCAL YEAR 2005, at 88 tbl.5.1; Sumeet Sagoo, *Federal Tax Burdens and Expenditures by State*, TAX FOUND.

The argument asserting a conflict between my article and Boyd's book and many comments over the years, fails to acknowledge the mountain of research supporting my conclusion refuting claims the tax cuts will spur economic growth.¹¹² My article establishes the link, (in the popular press sometimes described as "connecting the dots") between the atheistic objectivist ethics based moral values behind the tax policy advocated by Grover Norquist's organization and the moral values of the Bush Administration due to their close alliance¹¹³ by citing the excellent work of journalists in the nation's top newspapers reporting on meetings and events over several years documenting strong ties between Bush's closest advisors and Norquist's

SPECIAL REP. NO. 132 (Tax Found., Washington, D.C.), Dec, 2004, at 1-3; SUSAN K. E. SAXON-HARROLD ET AL., INDEPENDENT SECTOR, AMERICA'S RELIGIOUS CONGREGATIONS: MEASURING THEIR CONTRIBUTION TO SOCIETY 5 (2000),

<http://www.independentsector.org/programs/research/ReligiousCong.pdf>;

ROBERT ZAHRADNIK, CTR. ON BUDGET & POLICY PRIORITIES, TAX CUTS AND CONSEQUENCES (2005)).

¹¹² See Hamill, *supra* note 1, at 731-734, nn. 138-145. An earlier article of mine thoroughly examines the work of economists and other scholars illustrating that the theory of supply-side economics is not reliable. See Hamill, *supra* note 6, at 857, 893-897.

¹¹³ Although Norquist calls himself a "generic Protestant" and attends church "semiregularly" (Hamill, *supra* note 1, at 745 and n. 171) my article documents using numerous sources that Norquist's true values reflect objectivist ethics and that objectivist ethics is a form of atheism. *Id.* at 738-740, nn. 152-168. Verbal professions of faith, intellectual assent to the doctrines of Christianity or worship alone does not indicate real faith. *Id.* at 702-703 and n. 70. See especially SMITH & PAGE *supra* note 12, at 111-13 (strongly condemns hollow worship, indicating that "[r]eligious activity is no substitute for national or personal righteousness...[i]t may even be a hindrance") ; THIELMAN NEW TESTAMENT *supra* note 12, at 207 (discussing the warning of *Matthew* "to those who claim to be Jesus' followers that they should examine their actions as a barometer of the condition of their hearts").

organization concerning tax policy generally and the Bush tax cuts specifically.¹¹⁴

The argument asserting a conflict between my article and Boyd's book and many comments over the years, erroneously claim that state the government must be the enforcer of Christian tax policy. This not only misrepresents my article's clear statements that it only speaks to professed Christians,¹¹⁵ but also ignores the research and analysis establishing that Christians in their individual capacity have a moral responsibility to work for more just laws.¹¹⁶ My article extensively discusses the doctrine of

¹¹⁴ See Hamill *supra* note 1, at 735-737 and nn. 147-153 (*citing* Americans for Tax Reform, National Taxpayer Protection Pledge, <http://www.atr.org/pledge/national/index.html>; Marion Asnes et al., *People to Watch*, MONEY MAG., Jan. 2004, at 80; Laura Blumenfeld, *Sowing the Seeds of GOP Domination: Conservative Norquist Cultivates Grassroots Beyond the Beltway*, WASH. POST, Jan. 12, 2004, at A1; Jasper L. Cummings & Alan J.J. Swirski, *Interview With Grover G. Norquist, President, Americans for Tax Reform*, A.B.A. SEC. OF TAX'N NEWS Q. MAG., Vol. 22, No. 4 (Summer 2003), at 17-24; John Farrell, *Right Where He Belongs*, BOSTON GLOBE, April 17, 2002 at F1; MICHAEL J. GRAETZ & IAN SHAPIRO, DEATH BY A THOUSAND CUTS: THE FIGHT OVER TAXING INHERITED WEALTH 164-67, 213-14 (2005); Julia Malone, *Standard-Bearer Rallies Conservatives*, ATLANTA J. CONST., Nov. 23, 2003, at P3; Adam Nagourney, *Bush Looking to His Right to Shore Up '04 Support*, N.Y. TIMES, June 30, 2003, at A14; Grover G. Norquist & Cesar V. Conda, *Bush Tax Cuts, Act IV*, WALL ST. J., Jan. 6, 2004, at A18; Susan Page, *Norquist's Power High, Privile Low*, USA TODAY, June 1, 2001, at 13A; Robin Toner, *Conservatives Savor Their Role As Insiders at the White House*, N.Y. TIMES, Mar. 19, 2001, at A1; Robin Toner, *Thumbing Nervously Through the Conservative Rulebook*, N.Y. TIMES, Sept. 11, 2005, §4 at 1; Jill Zuckman, *Pipeline Leads to White House*, CHI. TRIB., June 9, 2003, at 1).

¹¹⁵ See *supra* notes 8, 19, 24-25, 28-30, 36 and accompanying text.

¹¹⁶ See Hamill, *supra* note 1, at 699-700, n. 66. See especially THIELMAN, PHILLIPPIANS *supra* note 17, at 129 (discussing the need for "laws in any larger society...to restrain and channel the human desire to dominate others"); CRAIG L. BLOMBERG, INTERPRETING THE PARABLES 307 (1990) (Christians today have a moral obligation "to use nonviolent means...to try to right the inequities of society" by "calling this world's power brokers to behave more

separation of church and state¹¹⁷ and cites Michael J. Perry,¹¹⁸ who explains why it is absolutely appropriate under the norms of a democracy to draw upon personal faith-based values when

compassionately”); GARRETT & MELICK, *supra* note 9, at 214 (discussing the importance of “the universal role of civil government...to promote justice ...[as] divinely willed” while recognizing that “both church and state have a necessary commitment to justice ...[and a] Christian carries within himself this dual commitment to church and civil government, knowing the latter and no less than the former to be theistically grounded”); WRIGHT, OLD TESTAMENT ETHICS, *supra* note 13, at 115-116, 120 (noting that Christian social ethics must “pay more serious attention to the institutions and conventions of our society” and make “moral arguments with persuasive force and practical relevance”); BLOMBERG, MATTHEW *supra* note 12, at 103 (“discussing Jesus’ command that all disciples be “salt and light” in the world as urging Christians to “remain active preservative agents, indeed irritants, in calling the world to heed God’s standards”).

¹¹⁷ See Hamill, *supra* note 1, at 677-680 and nn. 8-17 (Free Exercise, Free Speech and Establishment Clauses of the First Amendment strike a balance that forbids laws and policy that force, prefer or endorse a particular religion while at the same time granting all individuals the constitutional right to draw upon their personal (including faith-based) values when voting and expressing their political views, including directly influencing tax policy, in a law-abiding fashion).

¹¹⁸ Professor Michael J. Perry is Professor of Law at Emory University School of Law where he specializes in Constitutional Law, Law and Religion, Law and Morality, and Human Rights. He holds a Robert W. Woodruff University Chair, the highest honor bestowed on a faculty member by Emory University. Professor Perry has been teaching law since 1975 at several schools, including Ohio State University, Yale, Tulane, Northwestern University, New York Law School, the University of Alabama, Wake Forest University, and the University of Western Ontario, Canada. Professor Perry is also a successful and respected author, having written over 60 articles and essays and 11 books. Some of his publications include LOVE AND POWER: THE ROLE OF RELIGION AND MORALITY IN AMERICAN POLITICS (1991), UNDER GOD? RELIGIOUS FAITH AND LIBERAL DEMOCRACY (2003); AND TOWARD A THEORY OF HUMAN RIGHTS: RELIGION, LAW, COURTS (2007). <http://www.law.emory.edu/faculty/faculty-profiles/michael-j-perry.html> (last visited Dec. 20, 2012).

exercising political rights *when adequate secular grounds also support the position*.¹¹⁹ Because it is beyond dispute that adequate secular moral models support tax policy seeking to meet the broad moral requirements of reasonable opportunity and moderate progressivity, challenging Christians on the basis of their faith to keep those principles at the forefront, and to avoid the temptation of the atheistic values of objectivist ethics poses cannot be portrayed as arguing in favor of the government endorsing Christian tax policy.¹²⁰

B. Misinterpretations of Boyd's Book

The argument asserting my 2006 article's challenge to Christians represents an inappropriate use of the worldly kingdom is not consistent with Two Kingdom theology as it was articulated by Martin Luther. Although Luther clearly condemns using the political power of the worldly kingdom to force people to profess faith and be a member of the church, Luther's Two Kingdom theology does not encourage Christians to ignore injustice in the worldly kingdom and does not suggest Christians should disregard

¹¹⁹ See Hamill, *supra* note 1, at 678-679 and nn. 13-14 (emphasis is supplied).

¹²⁰ See Hamill, *supra* note 6, at 886-888, nn. 93-102 (classical theory of virtue ethics clearly can be invoked to support tax policy structures raising a level of revenues supporting reasonable opportunity with a moderately progressive burden); Hamill, *supra* note 1, at 679, n. 16. (John Rawls' work, the most influential philosopher of the 20th Century, can be invoked to support reasonable opportunity and moderate progressivity). See also Hamill, *supra* note 6, at 880-883, nn. 77-85 and Hamill, *supra* note 1, at 734-735, n. 145 (utilitarian ethics provides no helpful guidance for the moral conversation surrounding tax policy); Hamill *supra* note 6, at 883-886, nn. 86-92 and Hamill *supra* note 1, at 739-744, nn. 156-168 (objectivist ethics, a form of atheism also known as ethical egoism, supports tax policy raising minimal revenues under a flat or proportional structure (and does not clearly condemn regressive structures). I have not examined how other secular moral value systems, including the secular theory of natural law, speak to the difficult debate surrounding tax policy.

the moral teachings of the Bible when struggling with both defining and responding to justice issues.¹²¹ Moreover, Luther's Two Kingdom theology recognizes that Scripture, especially the Sermon of the Mount, instructs Christians individually on how to live as people of the kingdom of God even when addressing worldly kingdom concerns and cannot evade responsibility in one kingdom by claiming allegiance to the other kingdom.¹²²

The argument asserting a conflict between my article and Boyd's book misunderstands Boyd's position on the relevance of the Old Testament. In his discussion of Israel Boyd never claims that the Old Testament offers no general moral principles relevant today.¹²³ Boyd's argument that God did not intend Israel to be a model for all nations supports his concern that Americans have confused patriotism with faith and his conclusion "raising up America as a uniquely favored nation – is not only unwarranted, it is a direct assault on the distinct holiness of Jesus Christ and the kingdom he died to establish."¹²⁴

The argument asserting a conflict between my article and Boyd's book claims that Boyd deems Judeo-Christian ethical principles are irrelevant when debating tax policy. Boyd, in heavily

¹²¹ See VAN DRUNEN, *supra* note 37, at 57-58 (*citing* Luther's "Temporal Authority" which states the commands of the Bible apply to all Christians and must counsel those who wish to be perfect and allows Christians to invoke the sword to restrain wickedness and defend godliness).

¹²² *Id.* at 57 (*citing* Luther's "Temporal Authority" which states that Christians must invoke spiritual principles for their norm and not wield them as a sword of higher righteousness) and WILLIAM J. WRIGHT, MARTIN LUTHER'S UNDERSTANDING OF GOD'S TWO KINGDOMS 147 (2010) (Christians have an individual responsibility to God and each other and must live a Christian life in all institutions without evading responsibility by claiming allegiance to the other kingdom).

¹²³ See BOYD, *supra* note 3, at 147-153.

¹²⁴ *Id.* at 151-152.

criticizing the assumption that the Bible provides specific answers to political issues, which are “always complex, ambiguous, and inevitably full of compromises,”¹²⁵ would clearly reject the idea that Judeo-Christian moral principles dictate the specific details of the best tax policy.¹²⁶ However my 2006 article explicitly states that Judeo-Christian moral principles provide *general guidelines, not specific answers* for Christians struggling with the difficult issues presented by tax policy.¹²⁷ In the several times Boyd mentions tax policy, he never states that general faith-based moral principles are irrelevant, in fact he states he does not know if they are or how they might be relevant.¹²⁸ That is not surprising, given that Boyd’s impressive credentials do not include substantial knowledge of tax policy.¹²⁹

In affirming the right to vote one’s conscience while noting that voting because it costs so little does not represent true kingdom work, Boyd never states that Judeo-Christian moral principles offer no *general moral guidelines* helping Christians when struggling on how they should vote on complex kingdom of the world issues.¹³⁰ Moreover without addressing what those

¹²⁵ *Id.* at 15.

¹²⁶ *Id.* at 15, 61, 65, 66, 138, 141 (in various contexts Boyd states biblical principles rarely provide specific answers to kingdom of the world issues).

¹²⁷ *See supra* notes 18-19, 26-28, 32-36 and accompanying text.

¹²⁸ *See* BOYD, *supra* note 3, at 61, 66.

¹²⁹ *See supra* note 2. *See also infra* notes 204-224 and accompanying text (discussing why urging Christians to apply the Judeo-Christian moral principles of reasonable opportunity and moderate progressivity when exercising their political rights to influence tax policy demonstrates principal allegiance to the kingdom of God and therefore fits inside Two Kingdom theology).

¹³⁰ *See* BOYD, *supra* note 3, at 55-56, 65, 93, 97-98, 119, 125, 138-139, 141 (Boyd acknowledges the kingdom of the world right to vote in Democratic

general guidelines might be, in affirming “[w]hether we’re aware of it not, *all of us*, whether religious or not, *vote our faith and values*” Boyd assumes that people of genuine faith would naturally look to general faith-based moral principles as their moral guide.¹³¹

The argument asserting a conflict between my article and Boyd’s book fails to acknowledge that Boyd “does not attempt to resolve all ambiguities between [the] two kingdoms”¹³² and that Boyd recognizes “it is not always clear how our absolute allegiance to the ‘power under’ kingdom affects our participation in the ‘power over’ kingdom.”¹³³ Boyd presents five tough questions representing illustrative (not exclusive) examples where it is ambiguous how Christians should respond to kingdom of the world issues.¹³⁴ The first four of these five examples, where Boyd strongly sticks to his overall message that the response showing absolute allegiance to the kingdom of God should be largely outside the kingdom of the world, are questions concerning self-defense, Christians in the military, wars for a good purpose and passively allowing the culture to erode the rights of Christians.¹³⁵

Boyd’s fifth example, the one he has “personally struggled the most with” deals with confronting unjust, oppressive laws.¹³⁶ Noting that many “upper-middle class, white evangelicals...often

governments and that a person’s vote reflects their values, including faith-based values).

¹³¹ *Id.* at 15 (emphasis is supplied).

¹³² *Id.*

¹³³ *Id.* at 161.

¹³⁴ *Id.* at 162.

¹³⁵ *Id.* at 162-182.

¹³⁶ *Id.* at 182.

don't notice how the white dominated power structure of society privilege them while oppressing others"¹³⁷ Boyd affirms that Jesus' ministry, in exposing the ugly injustices of the kingdom of the world, was socially and politically relevant and calls upon all who follow him to stand in solidarity with those suffering injustice.¹³⁸

In recognizing that confronting unjust, oppressive laws in a manner that shows absolute allegiance to the kingdom of God will involve a greater response in the kingdom of the world, Boyd offers three general guidelines to help Christians respond with "a unique kingdom of God perspective."¹³⁹ Boyd states the focus should be on "changing the hearts of the oppressors" by "replicating the Calvary-quality love of Jesus towards those they oppress", while "refusing to participate in and benefit from" these laws.¹⁴⁰ Mentioning Martin Luther King's nonviolent resistance to Jim Crow laws as a specific example, Boyd notes the actual response will "look quite different from situation to situation" requiring kingdom people to be "'wise as serpents' in how they approach issues of injustice."¹⁴¹ Boyd emphasizes, regardless of the different contexts, an approach reflecting absolute allegiance to the kingdom of God "will always place self-sacrificial love at the center."¹⁴²

The argument asserting a conflict between my article and Boyd's book and many comments over the years, misrepresent my position on abortion and ignore an important message in Boyd's

¹³⁷ *Id.* at 120.

¹³⁸ *Id.* at 119-122.

¹³⁹ *Id.* at 182.

¹⁴⁰ *Id.* at 183-184.

¹⁴¹ *Id.* at 183,184-185.

¹⁴² *Id.* at 184.

book. While recognizing that abortion is a moral tragedy and reducing the number of abortions as much as possible is an important faith-based goal, my article takes no position on the narrow issue of whether abortion should be legal or illegal.¹⁴³ Citing significant sources with research illustrating that abortion is more prevalent among women in poverty and that states preferring greater legal restrictions on abortion are unwilling to support public policy protecting the most vulnerable women and children,¹⁴⁴ my article links embracing high-sacrifice tax policy aimed at preserving life (for example to fund programs ensuring that women, especially poor women, do not have abortions due to the lack of pre-natal care and other support) as a necessary component to being truly pro-life.¹⁴⁵

Boyd also takes no position on the narrow legal issue,¹⁴⁶ and identifies the distinctly kingdom question as “[h]ow can we individually and collectively sacrifice for and serve women and their unwanted children so that it becomes feasible for the mother to go to full term.”¹⁴⁷ Boyd then goes on to describe an example of “being pro-life kingdom style” as a middle-aged woman, referred to as Dorothy, personally and financially supporting an unmarried pregnant eighteen year old woman so she could choose not to have an abortion.¹⁴⁸ Boyd states “[t]he price Dorothy paid is much greater than the price of a vote, carrying a picket sign, or signing a petition....It may be worth noting that, for a variety of complex

¹⁴³ See Hamill, *supra* note 1, at 756 & n. 196.

¹⁴⁴ *Id.* at 756-757, & nn. 198-200.

¹⁴⁵ *Id.* at 757.

¹⁴⁶ See BOYD, *supra* note 3, at 141-144.

¹⁴⁷ *Id.* at 143.

¹⁴⁸ *Id.* at 144-146.

reasons, Dorothy tended to vote pro-choice. Yet I would suggest that Dorothy was far more pro-life than many who profess to being pro-life on the grounds that they vote a certain way.”¹⁴⁹ Although our focuses differ, Boyd and I have much in common regarding the abortion issue. We both emphasize that being pro-life is about much more than taking political positions that abortion should be made illegal; it must involve high personal sacrifice towards affirming life.

The argument asserting a conflict between my article and Boyd’s book and many comments I have received over the years, claim my work is offered in a self-righteous manner or as Boyd puts it assuming a ‘moral guardian’s’ mantle. Recognizing that there are times where it is appropriate for Christians to morally confront each other, Boyd describes a moral guardian as a Christian that publicly condemns and uses political tools to curb selective sins of those outside the church (homosexuality and abortion being examples) in a low-sacrificial and self-righteous way.¹⁵⁰ My article addresses professed Christians, *not individuals outside the church*.¹⁵¹

Boyd and I have much in common in our sincere concern that Christians too often engage in little or no personal sacrifice. Concluding that tax policy is not the only area plagued with low-sacrifice moral conversations, my 2006 article laments, and, like Boyd, identifies the legality of gay marriage and abortion as well as fighting to post the Ten Commandments in government buildings among the examples, the pervasive low-sacrifice surrounding the practice of Christianity.¹⁵²

¹⁴⁹ *Id.* at 145.

¹⁵⁰ See BOYD, *supra* note 3, at 127-141.

¹⁵¹ See *supra* notes 7-9, 19, 24-25, 27-30, 36 and accompanying text.

¹⁵² See BOYD, *supra* note 3, at 65, 114-116, 125,133-146,153-154 and Hamill, *supra* note 1, at 752-757.

What passes for faith-based ethics, beyond matters of personal piety, has become centered on a few highly emotional and theologically divisive issues that for most people involve little or no personal sacrifice. Although these issues raise significant theological concerns where reasonable people of faith can and do passionately disagree, elevating these issues to be of supreme importance while ignoring the high degree of sacrifice required by the clear biblical mandates of justice perverts faith into a meaningless and hollow ritual.¹⁵³

My article links low-sacrifice, objectivist ethics based moral conversation surrounding tax policy with the trend of Christians viewing low-sacrifice political positions as evidence of genuine faith.¹⁵⁴ Like Boyd, when he identifies the model centered around Jesus for distinctly kingdom approaches as involving costly sacrifice, my article states “[d]uring his earthly ministry, Jesus clearly stated that real faith and discipleship involves a great deal of personal sacrifice”¹⁵⁵

I offer my message applying Judeo-Christian moral principles to tax policy in a manner consistent with Boyd’s statement that evangelicals should speak out publicly on moral issues as “self-confessing moral inferiors.”¹⁵⁶ On numerous occasions when speaking about my work applying the moral principles of Judeo-Christian ethics to tax policy, I honestly admitted my own significant moral shortcomings, specifically for years I used the knowledge and expertise in the tax area provided

¹⁵³ *Id.* at 752.

¹⁵⁴ *Id.* at 752-757.

¹⁵⁵ *Id.* at 759.

¹⁵⁶ See BOYD, *supra* note 3, at 141.

to me by God only for my own benefit.¹⁵⁷ Recognizing this, my 2006 article ends with a general prayer of repentance.¹⁵⁸

This body of work was inspired while I was earning the masters in theological studies degree at the Beeson Divinity

¹⁵⁷ See e.g., Collin Hansen, *Accidental Revolutionary*, CHRISTIANITY TODAY, Nov. 2003, at 26 (before attending the Beeson Divinity School describing myself as “spiritually bankrupt...who sat around for seven years...so busy with my own stuff that I didn’t even notice how horribly awry we’ve gone in an area of my expertise...”); Francis Wilkinson, *Divine Right*, THE AMERICAN PROSPECT, Aug. 2003 available at

<http://www.prospect.org/print-friendly/webfeatures/2003/08/wilkinson-f-08-28.html> (last visited Dec. 20, 2012) (admitting “I had come in as the greedy commercial pagan. Until this time I had spent all my professional career on the side of money...[t]here were tears, despair over the injustice and my part in it.”); Julie Polter, *The Lawyer, the Bible and the Governor*, SOJOURNERS MAG., Apr. 2004, at 12-17 (“I had lived in Alabama seven years...and I had never focused on the state and local inequity. I’m not proud of that. The signs of inequity were there but I refused to put them together because I didn’t view it as my problem”).

¹⁵⁸

GRACIOUS GOD, YOU HAVE BLESSED US WITH MANY RESOURCES AND TALENTS THAT HAVE ALLOWED US TO MULTIPLY OUR WEALTH, BROADEN OUR KNOWLEDGE, AND BUILD UP OUR LIVES.

YOU HAVE BEEN PATIENT WITH US EVEN AS OUR APPETITES GROW BIGGER AND BIGGER WHILE OUR HEARTS PROUDLY BECOME MORE AND MORE POISONED INTO BELIEVING IN OURSELVES RATHER THAN IN YOU.

SAVE US FROM OUR ARROGANT OVERCONFIDENCE THAT ENTHUSIASTIC WORSHIP OF YOU, PASSIONATE DEVOTION TO ISSUES THAT COST US LITTLE, AND CHARITABLE GIVING ALONG MARKS US AS TRULY FAITHFUL.

HELP US SEE THAT YOU ARE THE GOD OF THE WEIGHTIER MATTERS OF JUSTICE AND HELP US OVERCOME OUR GREED KEEPING US FROM TRULY ACTING JUSTLY, LOVING MERCY, AND WALKING HUMBLY WITH YOU AS YOUR SERVANT, SACRIFICING MUCH IN GRATITUDE THAT YOU HAVE GIVEN US SO MUCH. AMEN.

Hamill, *supra* note 1, at 764.

School, which is part of Samford University.¹⁵⁹ Samford is a Baptist University with a rich evangelical tradition¹⁶⁰ and Beeson, Alabama's flagship conservative evangelical seminary is interdenominational¹⁶¹ and led by Dean Timothy George.¹⁶² The

¹⁵⁹ See sources cited at *supra* note 160-161, and Johnston and Murray, *supra* note 7. See also Jeffrey Weiss, *Tax reformer cites Christian theology*, DALLAS MORNING NEWS, May 1, 2004, at 5G and Alice M. Smith, *Law professor's call for tax reform based on biblical justice*, WESLEYAN CHRISTIAN ADVOCATE, Oct. 3, 2003, at 4.

¹⁶⁰ Samford University was founded in 1841 by Baptists in Marion, Alabama, and has been located in Birmingham, Alabama since 1887. www.samford.edu/history.aspx (last visited Dec. 20, 2012). It has since grown to be the state's largest private university. *Id.* Samford University has been SACS accredited since 1920. <http://www.samford.edu/accreditation.aspx> (last visited Dec. 20, 2012). As of fall 2010, Samford University had a total enrollment of 4,715 students and offered 138 undergraduate majors, minors, and concentrations. <http://www.samford.edu/fastfacts.aspx> (last visited Dec. 20, 2012). Samford University is a Christian university with community values of "belief in God, the Creator of heaven and earth, and in Jesus Christ...." <http://www.samford.edu/mission.aspx> (last visited Dec. 20, 2012). *Kiplinger's Personal Finance* magazine ranks Samford University as a top 100 best values among private universities in the nation, while *The Princeton Review* and *USA Today* have rated Samford University as one of the 50 "Best Values" among private universities.

¹⁶¹ Beeson Divinity School was founded in 1988 as one of the eight schools that make up Samford University. <http://www.beesondivinity.com/history> (last visited Dec. 20, 2012). It was the first divinity school in the nation established at a Baptist university; however, Beeson Divinity School is open to people from all Christian denominations. *Id.* Rather than focusing the curriculum on the tenets of a particular Christian denomination, Beeson Divinity School educates from an explicitly evangelical perspective, aiming to "prepare God-called persons to serve as ministers in the Church of Jesus Christ...." <http://www.beesondivinity.com/deansmessage> (last visited Dec. 20, 2012). Beeson Divinity School is accredited by the Southern Association of Colleges and Schools as well as the Association of Theological Schools and offers three degrees, including the Master of Divinity (M.Div.), Master of Arts in Theological Studies (M.A.T.S.), and the Doctor of Ministry (D.Min.). <http://www.beesondivinity.com/about> (last visited Dec. 20, 2012).

experience studying at Beeson allowed me to see for the first time the injustice perpetuated in my own area of expertise. In a book explaining the background I directly admit that during the years I was completing my tenure requirements at the University of Alabama “I failed to notice certain signs that should have alerted me to Alabama’s abysmally unfair taxes and their devastating effects on the poorest Alabamians.”¹⁶³ Once I saw and discussed this injustice with Beeson professors Frank Thielman and Gerald Bray, both affirmed that they believed Alabama’s almost ninety percent Christian population was tolerating an unbiblical situation, and, Thielman, who taught me most of my Greek and all of my New Testament, told me I should change my thesis to a biblically-based attack of this injustice “because you are the only one can.”¹⁶⁴ I believe, as does Dr. Thielman, Dr. Bray, and ultimately the entire Beeson faculty, including Dean Timothy George as evidenced by the unanimous faculty resolution they passed on my behalf,¹⁶⁵ that

¹⁶² Dr. Timothy George is the founding and current dean of the Beeson Divinity School. He earned his Master of Divinity from Harvard Divinity School and his Doctor of Theology from Harvard University. http://www.beesondivinity.com/timothygeorge_1 (last visited Dec. 20, 2012). He is the executive editor of CHRISTIANITY TODAY, and on the editorial advisory boards of THE HARVARD THEOLOGICAL REVIEW, CHRISTIAN HISTORY AND BOOKS & CULTURE. *Id.* He is the author of numerous books, including THEOLOGY OF THE REFORMERS, IS THE FATHER OF JESUS THE GOD OF MUHAMMAD? and THE MARK OF JESUS: LOVING IN A WAY THE WORLD CAN SEE. *Id.*

¹⁶³ SUSAN PACE HAMILL, THE LEAST OF THESE: FAIR TAXES AND THE MORAL DUTY OF CHRISTIANS xii (2003).

¹⁶⁴ See Polter, *supra* note 157, at 13 and Smith, *supra* note 159, at 4.

¹⁶⁵ In response to smear attack launched on me in March 2003 the Beeson Divinity School faculty passed a unanimous faculty resolution (with Dean Timothy George stating “Hamill was an extraordinary student and...her extraordinary work justifies the faculty’s actions”) concluding “In light of the

I was called by God to use my knowledge and expertise in the tax area in a kingdom building fashion.¹⁶⁶

My article morally condemning Alabama's state and local tax policy starts with a dedication "to Alabama's children, who today are 'the least of these', the most vulnerable and powerless segment of Alabama's population"¹⁶⁷ and ends with a lengthy prayer.

HEAVENLY FATHER, I THANK YOU FOR ALL THE BLESSINGS I HAVE RECEIVED, ESPECIALLY A LOVING HOME WHILE GROWING UP, A LOVING HUSBAND AND TWO CHILDREN, AND AN EXCELLENT EDUCATION.

I THANK YOU FOR THE OPPORTUNITY TO SERVE THE STATE OF ALABAMA AND I PRAY FOR GUIDANCE AS I CONTINUE IN THAT FIDUCIARY ROLE.

I ASK FOR YOUR FORGIVENESS FOR MY TRANSGRESSIONS, ESPECIALLY FOR TAKING SEVEN YEARS TO SEE AND UNDERSTAND THE WIDESPREAD INJUSTICES SUFFERED BY THE VAST MAJORITY OF ALABAMIANS AND THEIR

moral imperative that the Word of God places upon us Christians, and in light of the injustice toward the poor presently codified in Alabama's tax laws, the faculty of the Beeson Divinity School is supportive of efforts to reform Alabama's tax code to make it more equitable. We especially commend our alumna Susan Pace Hamill in her efforts at state tax reform and call upon other Christians to join in supporting these efforts." See Amy Sieckmann, *Divinity school backs woman's charge that tax laws immoral*, ANNISTON STAR, Mar. 11, 2003, at A1. See also Wilkinson, *supra* note 190 (describing the circumstances of the smear attack and the passing of the faculty resolution. "George called a faculty meeting to discuss Hamill's status...Instead of disowning their iconoclastic student, the faculty issued a unanimous faculty resolution supporting Hamill and her work. 'How could we not stand up and support her when she was under attack ---unfair attack---by some of our friends' George asks") (emphasis in the original).

¹⁶⁶ See sources cited at *supra* notes 157 and 159.

¹⁶⁷ See Hamill, *supra* note 4, at 1.

CHILDREN, THE VERY PEOPLE I HAVE A FIDUCIARY RESPONSIBILITY TO SERVE.

*I OFFER THIS SCHOLARSHIP AS MY BEST WORK, IN YOUR NAME AND GLORY, REPRESENTING MY HONEST INTERPRETATION OF YOUR WORD AND IN RESPONSE TO YOU....*¹⁶⁸

The themes of personal thanksgiving, personal repentance of my own significant moral shortcomings in my failing to use the talents God blessed me with in a kingdom building manner (what Boyd would call showing principal allegiance to the kingdom of God), and, finally my prayer for guidance and humble offering of this work as a genuine response to God's calling, can hardly be viewed as coming from a "moral guardian" as Boyd defines it.

CONCLUSIONS: A KINGDOM OF GOD PERSPECTIVE OF TAX POLICY

Many disagree with and are offended by my articles applying Judeo-Christian principles to tax policy. Since 2002 after the article came out morally condemning Alabama's state and local tax structure I have received thousands of e-mails and letters, many of which can be described as hate mail. Unlike the hate mail, which is entirely expressed as opinions, attempts to discredit the message of my 2006 article by presenting it as factually contrary to Boyd's message remind me of a quote all of us who are engaged in research must remember—"everyone is entitled to his own opinion but not his own facts."¹⁶⁹

No case exists that my 2006 article is inconsistent with the message of Boyd's book. Although Boyd's book stands for the

¹⁶⁸ *Id.* at 81.

¹⁶⁹ Daniel Patrick Moynihan, in Daniel Patrick Moynihan Quotes, http://www.brainyquote.com/quotes/authors/d/daniel_patrick_moynihan.html (last visited Dec. 20, 2012).

strong message that political activity such as voting to curb sins of those outside the church is not true kingdom of God work because it costs so little and does not involve the self-sacrificial imitation of Christ, within the realm of the kingdom of the world Boyd recognizes that Christians generally should work towards justice. Boyd also recognizes that there is a place for voting one's conscience, which will naturally reflect general faith-based values and there is a role for Christians to confront and hold each other accountable to the teachings of Scripture.¹⁷⁰ Boyd's book cannot be legitimately used to criticize my article because my article's message (which is backed up with extensive research and sound exegesis and hermeneutics) urges Christians from a "power under" perspective to support tax policy aligned with the general faith-based moral principles of reasonable opportunity and moderate progressivity while avoiding atheistic based objectivist ethics.

Although Boyd does not explore this, under the themes of his general message a strong argument can be made that Christians, especially those enjoying higher levels of income and wealth, applying the general guidelines of the moral principles of Judeo-Christians to tax policy questions demonstrate an absolute allegiance to the kingdom of God. This is because Christians enjoying higher levels of income and wealth living in Democratic governments, who embrace these general moral principles, will approach tax policy from a self-sacrificial perspective, which Boyd deems central to approaching any issue from a unique kingdom of God perspective. In making this argument that a faith-based approach to tax policy fits comfortably within Two Kingdom theology, it is necessary to examine my article morally evaluating Alabama's state and local tax policy as well as a follow-up article published in 2008 morally evaluating the state and local tax policy of all fifty states, both of which address unjust laws that

¹⁷⁰ See *supra* notes 88-93, 139-142 and accompanying text.

economically oppress the poor, separately from my 2006 article morally evaluating federal tax policy.¹⁷¹

The approach of my article condemning Alabama's extremely regressive state and local tax structure as biblically immoral due to its oppressive effects on the poorest Alabamians, follows Boyd's three general guidelines on how Christians should confront unjust, oppressive laws in a distinctly kingdom fashion. The statement that in order to shift the oppressive tax burden away from the poor requires "Alabamians at higher income levels, with property of significant value, to pay higher taxes,"¹⁷² keeps the element of costly sacrifice at the center. The position that those of us with the ability to pay more taxes cannot be politically apathetic, challenges us to stop benefitting from this unjust oppression of the poor by virtue of enjoying lower taxes.¹⁷³ Finally the prayer at the end of conclusion asks God to transform the hearts of the oppressors.

I PRAY THAT YOU WILL SOFTEN THE HEARTS OF MY FELLOW
ALABAMIANS; GIVE THEM EYES TO SEE AND EARS TO HEAR, AND THE
ABILITY TO UNDERSTAND AND GUIDE THEM TOWARDS THE PATH OF
JUSTICE...¹⁷⁴

¹⁷¹ See Hamill, *supra* note 4 (detailing how Alabama's regressive state and local taxes economically oppress the poor) and Susan Pace Hamill, *The Vast Injustice Perpetuated by State and Local Tax Policy*, 37 HOFSTRA LAW REVIEW 117 (2008) (documenting that the state and local tax policy in well over three quarters of the states is significantly regressive). See *infra* notes 179-181 and accompanying text (explaining why my 2006 morally evaluating federal tax policy does not involve condemning unjust laws that involve oppression).

¹⁷² See Hamill, *supra* note 4, at 77.

¹⁷³ *Id.* at 77 and n. 266.

¹⁷⁴ *Id.* at 81.

In this circumstance the oppressors are everyone benefitting from the unjust laws, and, the prayer seeks to motivate them to politically support the costly sacrifice of higher taxes in order to relieve the oppressive burden on the poor.

In the concluding comments of my 2008 article documenting the regressive state and local tax structures in virtually all the states, I note that in order to lift oppressive tax burdens off the poor “the wealthiest and upper middle class households must pay more, and in most states significantly more, taxes....”¹⁷⁵ After lamenting my “alarming conclusion that Alabama’s state and local tax policy broadly represents the rule rather than the exception,”¹⁷⁶ and, the difficulty of convincing those with a greater ability to pay, especially the wealthy and powerful, to set aside self-interest and support reform that requires more taxes from them, I put my greatest hope in what Boyd would call a “power under” appeal aimed as transforming hearts. Noting that faith-inspired appeals addressing unjust tax and other policy, especially as it relates to the poor and marginalized, are starting to spread, I state that a faith-inspired “spark of moral awakening truly catch[ing] fire at the grassroots level in individual states” represents our best “chance of remedying the horrendous condition of state and local tax policy plaguing most states.”¹⁷⁷ Bishop William Willimon, whose work Boyd greatly admires, has publically affirmed my work appealing for justice in the state and local tax area, explicitly stating “[s]he believes, as do I that part of

¹⁷⁵ See Hamill, *supra* note 171, at 146.

¹⁷⁶ *Id.* at 151.

¹⁷⁷ *Id.* at 156.

kingdom work is pushing for economic justice, particularly for poor working families.”¹⁷⁸

Unlike my state and local tax articles, my 2006 article does not squarely fit in Boyd’s example of confronting unjust, oppressive laws. This is because the research, exegesis and hermeneutics establishing the moral standards of moderate progressivity and reasonable opportunity had to look beyond the biblical teachings forbidding oppression.¹⁷⁹ Stated another way well designed flat and proportional tax models cannot be condemned as immoral on the grounds of biblical oppression. This because they contain adequate exemptions that shield income at poverty levels from any tax burden and prevent regressive effects in the lower middle class ranges.¹⁸⁰ My article recognizes that “[m]ore complicated theological analysis is required to morally evaluate...the proportional or flat and the numerous variations of progressive models...”¹⁸¹ When Boyd identifies examples of issues where it is not clear “how our absolute allegiance to the ‘power under’ kingdom affects our participation in the ‘power over’ kingdom...[as]...a few of these difficult...questions I have most frequently been asked”¹⁸² he indicates that those five examples are not the only examples of complex kingdom of the world issues

¹⁷⁸ See William H. Willimon, *A Peculiar Prophet: Tax Reform as a Religious Issue* (June 23, 2008) at <http://willimon.blogspot.com/2008/06/tax-reform-as-religious-issue.html> (last visited Dec. 20, 2012) (emphasis is supplied).

¹⁷⁹ See Hamill, *supra* note 1, at 685-86 n. 34 (noting that the general moral principle guiding the level of tax revenues established in 2002 article morally evaluating Alabama’s state and local tax structure was that of “minimum opportunity”) and *Id.* at 697-698.

¹⁸⁰ *Id.*

¹⁸¹ *Id.*

¹⁸² See BOYD, *supra* note 3, at 161-162.

where the response showing absolute allegiance to the kingdom of God is ambiguous.

My 2006 article documents that “flat models allocate the tax burden in a manner that enormously benefits the wealthiest taxpayers at the significant expense of the middle classes,”¹⁸³ and that the Bush tax cuts “substantially lowered the proportional share of the tax burden borne by the wealthiest Americans while increasing the shares of all other income groups, except for those at the lowest income level.”¹⁸⁴ In establishing that the moral conversation should stay centered around moderate progressivity and reasonable opportunity, and avoid the flat models backed up by objectivist ethics, my 2006 article urges Christians to participate in the tax policy debate in a way that affirmatively seeks justice not only for the poor but also for the middle classes. When evaluating my article under Two Kingdom theology as discussed by Boyd the question is can a case be made that seeking justice not only for the poor but also for the middle classes represents a distinctly kingdom response to a kingdom of the world issue.

I believe my 2006 article offers a distinctly kingdom response to a kingdom of the world political question because like the general themes of Boyd’s book, personal sacrifice is the principal message behind the general moral principles developed in my article. Unlike the political issues where Boyd criticizes Christians confusing the kingdom of the world political response with the kingdom of God self-sacrificial response, the legality of abortion and gay marriage being the most prominent examples, tax policy only lends itself to a political response. Unlike those other issues, where a Christian can choose to respond by voting a

¹⁸³ See Hamill, *supra* note 1, at 697.

¹⁸⁴ *Id.* at 714. The Bush tax cuts also “substantially contributed to the budget surplus of well over \$200 billion evaporating into gigantic deficits” threatening the funding of areas arguably within the umbrella of reasonable opportunity. *Id.* at 715-716.

particular way, which involves little or no personal sacrifice as well as engaging in personal sacrifice outside the political arena, tax policy is strictly a political issue and the political response itself determines the degree of sacrifice. Or stated another way in the tax policy arena the political response is the only way a Christian enjoying higher levels of income and wealth can sacrifice for others who are poor or within the vast ranges of the middle classes.

Although my article provides no specific details fleshing out the best example of tax policy aligned with moderate progressivity and reasonable opportunity, it identifies flat or proportional tax structures seeking to raise a level of revenues along the lines of the minimum state as immoral from a Christian ethics perspective. This is because those tax policy models and the moral reasoning supporting them are consistent with the principles of objectivist ethics, which is a form of atheism.¹⁸⁵

My 2006 article heavily criticizes former President George W. Bush as well as several evangelical religious leaders, because the moral conversation surrounding their tax policy positions reflects the atheistic values of objectivist ethics.¹⁸⁶ Objectivism,

¹⁸⁵ See Hamill, *supra* note 1, at 739-744. Objectivist ethics deems each person acting in his or her own long-term rational self-interest as the only avenue to reach moral correctness and values individual autonomy and the right of each person to benefit from their efforts in the free market economy above all other considerations. It is a form of atheism because the human person is substituted for a supreme deity and individuals owe no moral obligations to endure greater sacrifices for anyone else's benefit because only each individual's own self-interest has any moral relevance. *Id.* at 739-743 and nn. 157-166. When evaluating tax policy the principles of objectivist ethics support only a minimal level of revenues necessary to support the minimum state raised under a flat models. *Id.* 742 and n.163 and Hamill, *supra* note 6, at 884 and n. 89 (citing numerous articles published in prominent objectivist sources that directly support flat or consumption tax models, cutting tax revenues in order to limit government expenditures, or criticizing progressive tax structures).

¹⁸⁶ See Hamill, *supra* note 1, at 735-748 (criticizing former President Bush and high-profile religious leaders James Dobson, Roberta Combs, Ralph Reed, Jerry Falwell and Pat Robertson). It is worth noting that in the context of invoking

which explicitly states no moral obligation of personal sacrifice exists under any circumstance, is not an option for an individual Christian to adopt as his or her moral compass nor can it serve as a foundation for Christian ethics.¹⁸⁷ Although Boyd does not explicitly address this, the central message of his book that kingdom of God responses must involve costly self-sacrifice modeled after Christ precludes any assumption that Boyd would approve of Christians adopting objectivist ethics as a model to follow when struggling with any issue presented by the kingdom of the world.¹⁸⁸ Christians enjoying greater levels of income and wealth that keep the general moral principles of moderate progressivity and reasonable opportunity at the center of their moral conversation struggling with tax policy (as well as non Christians adhering to secular moral models that also support these principles) show willingness to endure far more personal sacrifice than wealthy and upper middle class Christians who take the

God to justify kingdom of the world national interests Boyd criticizes Bush, Robertson and Falwell. *See* BOYD, *supra* note 3, at 80, 109.

¹⁸⁷ The principles of objectivist ethics (also known as egoism) assume that individuals through the strength of their own rationality are capable of acting morally without God's grace or God's standards of justice as a guide. *See* Hamill, *supra* note 3, at 744 and nn. 167-168. *See especially* STEVE WILKINS, BEYOND BUMPER STICKER ETHICS: AN INTRODUCTION TO THEORIES OF RIGHT AND WRONG 54-55 (1995) (stating that egoism is not an option for a Christian because "there is no room for God in the picture"); *id.* at 60-61 (concluding that egoism fails to provide a Christian foundation for ethics for at least three reasons: first egoism is a form of idolatry that "makes each individual his or her own god and leaves no place for God as our ultimate concern"; second, the exclusive self-interest as the barometer of right and wrong fails to value all people and depersonalizes them as a means to an end; and finally a universal egoistic system is ultimately self-defeating because it fails to incorporate a spiritual dimension to life).

¹⁸⁸ Boyd emphasizes costly personal sacrifice as being the central feature of living one's life with principal allegiance to the kingdom of God as the most important message of his book. *See generally* BOYD, *supra* note 3.

position that their response to tax policy has nothing to do with their faith thereby freeing them to support flat or proportional models backed up by the atheistic values of objectivist ethics which cost them far less while burdening the middle classes far more.

I believe a strong argument exists that the costly self-sacrifice centered message of Boyd's book supports the position that Christians, especially those enjoying higher levels of income and wealth, who resort to the atheistic values of objectivist ethics as the foundation principle surrounding their tax policy positions are not acting in a distinctive kingdom way. Removing the tax policy debate from the realm of the general moral principles of Judeo-Christian ethics produces an unacceptable result. That result would allow Christians enjoying the greatest share of God's resources to ignore general faith-based principles and adopt principles based on a form of atheism denying the moral relevance of self-sacrifice with respect to one of the highest sacrifice kingdom of the world political issues faced by Christians living in Democratic governments. Due to the higher personal sacrifice required by tax policy embracing the general moral standards of moderate progressivity and reasonable opportunity as compared to the substantially lower personal sacrifice of flat and proportional models backed by up the atheistic values of objectivist ethics, Christians have a moral obligation as part of maintaining allegiance to the kingdom of God to embrace the faith-based general moral principles and avoid being tempted by these atheistic principles.