ACA Building and Tax Status
—by Matt Dillahunty

As we take steps toward acquiring our own building, there has been a lot of discussion about finding a way to alleviate the property tax burden. While we currently operate as a nonprofit organization, that designation doesn’t automatically translate to property tax exemption in Texas. In order to obtain this exemption, we can either file as a religious organization or create an entirely new organization that would own the building as a library.

The library option has been the more popular option, but I’m concerned that this may be because the options aren’t well understood and because many members prefer that we avoid tying the organization, in any way, to the word “religion.” Before we make a decision, I wanted to briefly explain both options and provide members with an opportunity to express their opinions.

**Option 1**

We can file on the grounds that we are a religious organization. This exemption does not and cannot change the structure or purpose of our group. Our constitution and bylaws ensure that this cannot happen, and we will remain a 501(c)(3) educational organization. This exemption is only relevant to property tax issues and is the result of laws that simply don’t have an adequate label for our organization. “Religion” in the eyes of the law is a different matter than “religion” in the eyes of the general public. It’s very similar to the situation where you’re filling out a form and the available options next to “Religion” include Protestant, Catholicism, Judaism, Islam, Buddhism, Atheism, Wicca and Other. We’re all aware that atheism isn’t a religion, but for the specific purpose in question, religion is the bucket that we’re included in—because no more appropriate bucket exists.

Under the Texas property tax code, a group qualifies for a property tax exemption as a religious organization if it is purposed to meet one of the following requirements:

- engaging in religious worship,
- promoting the spiritual development, or
- promoting the well-being of individuals.

We should be able to qualify under the third requirement, as one of the primary purposes of our group is to develop and support the atheist community. Additionally, other nontheistic organizations, like the North Texas Church of Freethought, have already applied for and been granted this status. It’s still possible that we may not qualify, but I see no reason why we shouldn’t file. If we’re approved, we’ll be granted a tax exemption with no further hoops to jump through.

But, doesn’t this imply that atheism is a “religion”? Not at all. Atheism is already granted an equivalent status with religion under the First Amendment; the Supreme Court has addressed this issue several times and repeatedly included nontheistic views as matters of “ultimate concern” and established that they have equal, protected status under the law. This exemption grants us “religious status”—it doesn’t define us as a religion.

The man-on-the-street might consider it proof that atheism is “just another religion” but that’s a perception that we’re forced to address whether we receive this exemption or not. In the sense that the word is normally used, atheism isn’t a religion. There are no tenets, dogma, ceremonies, or...
About ACA
ACA provides opportunities for socializing and friendship, promotes atheistic viewpoints, encourages positive atheist culture, defends the First Amendment principle of state/church separation, opposes discrimination against atheists, provides outreach to atheists in the greater Austin area, and works with other organizations in pursuit of common goals.

ACA produces a live cable access TV show and Internet radio show, presents a monthly lecture series, maintains a library of Freethought books, protests in support of civil liberties, and participates in various community service activities.

ACA operates in an open and democratic manner to provide a community of like-minded people for social interaction and support.

ACA is a 501(c)(3) nonprofit educational corporation made up of volunteers. The membership is restricted to atheists, but does not discriminate on the basis of gender, age, race, sexual orientation, ethnicity, nationality, or disability.

ACA Board of Directors
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wirship involved. It is a position on a single issue—the question of the existence of a god. While atheism isn’t a philosophical worldview, it can inform our views—and may best be considered the result of a worldview.

A strong case can be made that we promote the well-being of individuals. In addition to providing educational opportunities to the public, we provide support and fellowship for atheists in the area. We provide opportunities for people who have escaped religion to interact with others, we can offer advice and encouragement on how to deal with family and friends who are religious, and we provide social opportunities for people who may feel ignored by society. Much of what we do is centered on promoting the well-being of individuals.

In addition to potentially being the simpler route, this option may also pave the way for other organizations to file for similar status—which may turn out to be a good thing, or a bad thing, depending on your views regarding tax exemption and favoritism shown toward religions.

Option 2
We can attempt to qualify as a charitable organization, by establishing a library. American Atheists qualified under this exemption when they were in Austin. This method is a bit more complicated, but avoids any association with the “religion” label. First we would need to establish a new, charitable, nonprofit organization with a stated purpose that is consistent with the tax law. That organization would need to own and operate the property, though it can be created as a daughter of our current corporation.

While this isn’t a prohibitively complicated task, it’s more work than the other option, it may take longer—and there’s still no guarantee that we’ll be approved for the exemption. The tax code provides a number of options for which we may be able to qualify, but the building must be used, primarily, for the specified purpose. This means the library must be the primary space. Whether or not our library qualifies is a rather subjective judgment, perhaps subject to additional requirements and reviews that could result in the revocation of our exemption.

One strong point in favor of this option is that a good, modern library, with books, audio, video and Internet access would prove to be a strong asset to the atheist community. However, this point is valid for both options. If we qualify for a tax exemption under the “religious organization” category we can still create the very same...

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ACA Web sites

—by Don Baker

ACA’s uses three Web sites as its main vehicles for communicating with its members and the public. The main site is www.atheist-community.org. There are also Web sites for the Atheist Experience TV show (www.atheist-experience.com) and Non Prophets Internet Radio show (www.nonprophetsradio.com). They are separate sites that provide distinct faces to the public. They link from the main site, and include schedules and content archives for both shows (such as audio podcasts). All these sites are maintained by Web masters Joe Rhodes and Don Baker, whom you can contact via Webmaster@atheist-community.org.

The main ACA Web site has a number of features with which all ACA members should become familiar. Most pages on the site are laid out with a header and footer, an expanding outline for navigation on the left, late-breaking announcements on the right, and the page content in the center. The righthand column is updated several times a week and provides the quickest way to catch up with upcoming events and important announcements. As with any volunteer organization, things change rapidly, so anything printed (like this newsletter) might be out-of-date by the time of the event. The online calendar provides a way to see upcoming events in chronological order with links to information about each event. The home page also has a list of the latest news articles written by ACA board members, about things of interest to ACA members. These are the ACA Web site areas members should check regularly.

The ACA Web site also has a variety of content that is updated less frequently. To explore this content, you’ll use the navigation bar on the left. Here, I will provide the navigation categories and describe items you might find under each of them. The first item is the “Home Page” link, which will return you to the main page. The “Calendar” is the second item. “Flagship Activities” are the main activities of the ACA, which include the TV and radio shows, ACA lecture series, newsletter, Atheist Eve cartoon, and any featured article from the online library. The “About the ACA” link allows access to the history of the ACA, scrapbooks of past events, member testimonials, press releases, organizational affiliations, a page that allows people to make donations, and a page that allows people to request more information about the group. The “ACA Members” link is more focused on member-specific information, including information about the ACA board and committees and how to contact board members and committee heads. If you are a member who has logged in to the ACA Web site, additional information will appear here. We’ll discuss that next. The “Meet Us” link provides meeting information, and the “Interact Online” link provides information about the Yahoo Groups that ACA runs for online interaction. The ACA Web site itself has a bulletin board containing a number of ongoing discussions. The “Products” link allows you to browse and purchase atheist-related products. The “Resource” link provides historical dates related to atheism, ACA press releases, articles, books in our physical library, and past issues of the newsletter. The “Contact Us” link provides a way of contacting the ACA, including specific individuals in leadership roles. Finally, the “Site Map” link provides a quick way of seeing the entire Web site in one place.

ACA members can access even more information in the “ACA Members” by logging in. If you are an ACA member who needs a password to log in, contact a Web master. Once you log in, you’ll be able to access board meeting minutes and bylaws, post dates to the calendar, see the member directory, and edit your own “profile” including your contact information and preferences regarding what can be published in the online directory. If you are a board member or committee head, you will also have access to administrative features related to your role.

Explore the Web site, and make use of its offerings; and, be sure to send any comments or suggestions to the Web masters.
Egg on the Face
—by Chuck Clark

On a Wednesday afternoon in June, I hopped in my car after work. An FM Christian Radio talk station was on. You might be surprised that an atheist listens to Christian radio. They have a couple of pretty good shows, if you wade through the religious stuff. I like the way they get my blood going sometimes, and I like having points to argue with. Or maybe I am just an atheist spy wanting to keep up with what they are up to. Who knows?

While heading home, I heard the host of the radio show talk about a fund-raiser for a family of a child that had just died. (This was a story in the news about discontinuing life support without giving enough time to make other arrangements.) The guest radio co-host then made a comment that it was up to Christians to do this for them because the atheists were not loving and compassionate like Christians are. Needless to say, my jaw dropped. I had in the past bitten my tongue a time or two when someone said something incorrect specifically about atheists. After all, it is a Christian station, and they are free to express their ideas, but this time I just had to express a correction or opposition to such a statement. When I arrived at home, I wrote an e-mail to the host of that show. I tried to be calm and gracious. This is what I wrote:

Hi (host),

I listen to the show regularly while driving home from work and enjoy the show. I wanted to call in, but I got home too late. I appreciate and respect the opinions expressed on the show.

Today, however, in the first hour while discussing the fund-raising for the (child’s) family, your guest made a statement that I must comment on, please.

He stated that atheists were not loving, and compassionate like Christians are. I think that was an ignorant and bigoted thing to say. I know several hundred atheists very well, and can assure you and your guest that we are in fact every bit as loving, compassionate, giving, caring, and charitable as anyone, anywhere, any religion. Just thought you guys should know.

Certainly, our hearts go out to the family, and we deeply mourn the tragic loss of such a precious and young life. By the way, if anyone there in the future would like to ask an atheist about something prior to making statements about us, feel free to ask me. I’ve been an atheist for more than 30 years. Perhaps I may be able to help clear up any misunderstandings about us.

Thank you all very much, and keep up the good work, and great programs.

Chuck Clark

The next day after work I was listening to the same show. As I sat in traffic on the expressway, the host of the radio show I’m listening to, and wrote to the day before, says, “I want to read an e-mail I got yesterday from Chuck Clark, and he then proceeded to read my letter.

Again my jaw dropped. He complimented me on a well written e-mail, and apologized for the comments the guest co-host made the day before. He also indicated that they were broadcasting from a remote location at a nearby café as a way of encouraging listeners to stop in and make donations for the same family.

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Thinking this would be a good chance to show that I was sincere in what I wrote and to help the family out, I dropped in and wrote a check for the family. I also wanted to shake the guy’s hand.

I walked in to the café and found the tables set up and the guys doing their broadcast. I greeted the guy there taking donations. Meanwhile, host said, “I see we have someone here, would you like to say anything?” I just smiled and said that I wanted to write a check to the family, and sat down nearby. One of them asked me my name, and I told them who I was, and that I had written the e-mail. I also had my “Texas Atheist” cap on. They seemed very pleasant, and all shook my hand. The host mentioned on the air that “the atheist” whose e-mail he had read earlier had come in to make a donation.

They were all very friendly. As I got up to go, the host, now on a commercial said, “We really have egg on our face. You are the only one that has come in today just to give a donation.” I smiled, and said that it had been a pleasure to meet them, and I left.

A couple of miles down the road I heard on the radio, “Chuck, if you’re listening, thank you again for your generous donation, and I mean this in the nicest way: God bless you.” Sigh. Then the co-host said “Perhaps we don’t understand those who believe other than us as much as we should.” He went on to say that it gave him a warm and fuzzy feeling.

I felt as though I had accomplished something good. Several thousand Christians, I’m sure, heard it all. Maybe they’ll not be so quick to judge atheists.
Become a “National Atheist”
—by Don Baker

One of the greatest experiences for an atheist is to make a pilgrimage to a national atheist, humanist, or freethinker convention. There, you’ll meet fellow atheists from around the country, hear about what other groups and individuals are doing in the name of atheism, and hear some big name inspirational speakers. It’s a great way to make friends from across the nation that you’ll have for the rest of your life.

Going to a convention can also have a big effect on you. It will broaden your perspective. Instead of being an individual atheist or member of a local group, you’ll become a “national atheist.” The experience will change the way you think about atheism, and it will be a real shot in the arm for your enthusiasm. I highly recommend going at least once every couple of years.

Different national groups have conventions at different times of the year. The Atheist Alliance International convention is coming up September 28–30 in Washington, DC. This particular conference features nearly all of the big names. The banquet has sold out, but there is a waiting list. Besides hobnobbing at a great conference, you can go and explore our national monuments and museums. The Jefferson Monument and Smithsonian Air and Space Museum are my personal favorites.

Other conferences you might consider trying out are:
- Atheist Alliance International, September
- Center for Inquiry Transnational, October (China)
- Freedom from Religion Foundation, October
- The Amazing Meeting (James Randi Foundation), January
- American Atheists, April
- American Humanists, June

ACA has affiliations with many of these national groups, which may entitle you to a conference discount.

Atheist Quotables…

“I contend that we are both atheists. I just believe in one fewer god than you do. When you understand why you dismiss all the other possible gods, you will understand why I dismiss yours.”
—Stephen Roberts

“Clearly the person who accepts the Church as an infallible guide will believe whatever the Church teaches.”
—Thomas Aquinas, Summa Theologica

“We may define ‘faith’ as the firm belief in something for which there is no evidence. Where there is evidence, no one speaks of ‘faith.’ We do not speak of faith that two and two are four or that the earth is round. We only speak of faith when we wish to substitute emotion for evidence.”
—Bertrand Russell

“Shake off all the fears of servile prejudices, under which weak minds are servilely crouched. Fix reason firmly in her seat, and call on her tribunal for every fact, every opinion. Question with boldness even the existence of a God; because, if there be one, he must more approve of the homage of reason than that of blindfolded fear.”
—Thomas Jefferson

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library on the premises—but we’re no longer required to designate a specific portion of the building to this function.

This is an important point. If we qualify for the library exemption, a certain portion of the building must be devoted to the library. This means that if we have a big meeting room, we’ll need an even bigger library. If we qualify for the religious exemption, we have no limitations on how we allocate space in our building.

WHERE DO WE GO FROM HERE?

It has been suggested that we proceed by filing for religious exemption, as it may be the least complicated option. If we’re approved, we can either make use of that exemption or keep it in reserve while we consider the library exemption. As long as it’s possible to be granted the exemption under the religious organization label and not be required to use it, this seems to be a good option.

This is an important decision and one that needs to be made soon. If you have an opinion on the issue, we’d love to hear it. You can use the contact forms on the Web site, send an e-mail, attend one of the regular meetings, post to the ACA members-only Yahoo! group, or contact me directly.
Apologetics Aerobics

Special Pleading:
"Everything has a cause except God."

Emotional Press:
"Jesus suffered on the cross to save you miserable wretches from eternal torment."

Knocking Down Straw Men:
"Evolution is like a hurricane assembling a fully functional 747 from parts."

Stretching the Truth:
"Those trapped miners were saved by a miracle from God."

Running from Contrary Evidence:
"God created the universe, so it can't be 14 billion years old."

The True Christian:
"Those atheist arguments don't have an effect on me."