

**RESOLUTION ON WAR TAX RESISTANCE**  
**A Resolution Approved by General Synod XIV (1983)**

WHEREAS, Christians are citizens of nations as well as of the Kingdom of God and such dual citizenship can result in conflicts of conscience when seeking to be obedient to both; and

WHEREAS, the United Church of Christ understands both church and state as functions of God's rule of righteousness, with neither an end in itself; and

WHEREAS, our nation has guaranteed freedom of religion and has resisted religious and political tyranny; and

WHEREAS, past General Synods of the United Church of Christ consistently have supported Christians consistently have supported Christians who conscientiously opposed actions of the state that would force them to disobey the will of God as they understood it in Jesus Christ our Lord; and

WHEREAS, many of our own people are deeply troubled by the large numbers of tax revenues spent for military expenditures, particularly nuclear weapons and their potential for destruction of human life on earth created by God; and

WHEREAS, an increasing number of Christians find it unconscionable to pay taxes that might lead to such destruction;

THEREFORE, the Fourteenth General Synod of the United Church of Christ recognizes such agonies of conscience, supports and wishes to hold in communion those who, for reasons of conscience, refuse to pay taxes they believe will lead to war and to human destruction; and

Calls upon pastors, congregations, Conferences, officers and national bodies of the church, and specifically the Office for Church in Society, to provide information and counsel for those who are considering war tax resistance; and

Requests the Office for Church in Society to develop a network of support for such persons who conscientiously resist war tax payments; and

Reaffirms the action of the Eleventh General Synod in support of establishing a World Peace Tax Fund as an amendment to the Internal Revenue Code to provide that taxpayers conscientiously opposed to participation in war may elect to have their income, estate, or gift tax payments spend for non-military purposes.