

TESTIMONY
BEFORE THE NATIONAL SECURITY SUBCOMMITTEE
OF THE
HOUSE COMMITTEE ON
OVERSIGHT AND GOVERNMENT REFORM
ON
EXAMINING THE ADMINISTRATION'S IMPLEMENTATION OF THE
INTERNATIONAL RELIGIOUS FREEDOM ACT OF 1998
AND
ITS RECORD ON PROMOTING RELIGIOUS FREEDOM ACROSS THE WORLD

BY
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Introduction

Mr. Chairman and members of the Subcommittee, it is an honor for me to appear before you today to testify on the vitally important subject of international religious freedom. While I appear in my personal capacity, for the past eight years I have served as the Managing Director of the International Center for Law and Religion Studies at Brigham Young University. In this capacity I have had the opportunity to learn from and serve with Professor W. Cole Durham, Jr., and other members of our Center. It is from the perspective gained from working with this group of scholars that I speak.

Since the Center's founding fourteen years ago, we have organized, sponsored and appeared in some 150 international conferences, and have had direct impact on law reform in over fifty countries, including many countries of particular concern (CPCs). Over the past 20 years we have hosted over 1000 delegates from over 120 countries at our Annual International Law and Religion Symposium. In recent years we have hosted approximately 80 delegates from about 40 countries annually. This experience provides context to my remarks today.

The Importance of the International Religious Freedom Act of 1998

Last year this Subcommittee conducted the first Congressional hearing on the efficacy of the International Religious Freedom Act of 1998 (IRFA). Conducted 15 years after its enactment, this Subcommittee heard powerful testimony emphasizing the importance of international religious freedom as a basic and essential human right guaranteed under internationally binding agreements and as a necessary predicate to peace and security throughout the world.

Yet despite the good intentions embodied in the International Religious Freedom Act, religious freedom appears to be declining significantly in most of the world. The results of recent Pew studies indicate that 75% or more of the world's population now lives in countries with high or very high restrictions on religious freedom, up significantly from only a few years ago. Recent geopolitical events demonstrate the need for much greater efforts to counteract the negative forces of religious extremism and religious intolerance worldwide. We are here today to consider how to strengthen IRFA in an effort to stem the rising tide of religious intolerance, strengthen our national security, and promote religious freedom for all.

Recommendations from Last Year's Hearing

At last year's hearing this Subcommittee heard important recommendations made by knowledgeable witnesses including Dr. Katrina Lantos Swett, Chair of the U.S. Commission for International Religious Freedom, and Dr. Thomas Farr, Director of the Religious Freedom Project at Georgetown University's Berkley Center for Religion, Peace, and World Affairs, both of whom are here again today.

The testimony of last year's witnesses made a number of important recommendations about IRFA and its implementation. In part they recommended that Congress:

1. Establish a direct reporting line from the Ambassador at Large for International Religious Freedom to the Secretary of State.¹
2. Reaffirm that State annually designate the worst violators of religious freedom as "countries of particular concern" (CPCs).²
3. Require Presidential actions (i.e., sanctions) in response to religious freedom violations.³

¹ Currently IRFA specifies that the Ambassador at Large shall be the "principal adviser to the President and the Secretary of State regarding matters affecting religious freedom abroad." IRFA, H.R. 2431, §101(c)(2). However, State's current organizational chart indicates that the Ambassador formally reports to an Assistant Secretary but in actuality reports primarily to a Deputy Assistant Secretary. See GAO-13-196, Report to Congressional Committees, *International Religious Freedom Act: State Department and Commission Are Implementing Responsibilities but Need to Improve Interaction*, 21-22 (2013) (hereinafter GAO-13-196). This places the Ambassador five levels below the Secretary of State.

² IRFA affirmatively requires that "not later than September 1 of each year, the President shall . . . designate each country the government of which has engaged in or tolerated [egregious religious freedom] violations . . . as a country of particular concern for religious freedom." IRFA, H.R. 2431 §402(b)(1)(A).

³ IRFA requires the President to take one or more actions (from a list of 15 sanctions), or substitute a "commensurate action" for such sanction or enter into a "binding agreement" for improvement, against or with a country that "engages in or tolerates violations of religious freedom." IRFA, H.R. §401(b)(1)-(2). Such actions are to be imposed "as expeditiously as practicable." IRFA, H.R. §§401(a)(1)(B), 401(b)(1). The most severe sanctions from that list are required for CPCs. See IRFA, H.R. §402. An annual

4. Create a director level position on religious freedom at the National Security Council.⁴
5. Require augmented religious freedom training for State department personnel.⁵
6. Compile and publish a list of prisoners persecuted or held abroad on account of their religious identity or beliefs.⁶
7. Compile and publish a list of individual religious freedom violators.⁷

deadline for these sanctions is imposed with short-term delay mechanisms. IRFA, H.R. §§401(b)(2)-(3), 402(c)(3). However, IRFA seems to allow broad executive discretion in deciding whether to issue sanctions. This is because IRFA 1) seems to make sanctions discretionary for non-CPC violations of religious freedom, see IRFA, H.R. §403(a) (“[a]s soon as practicable after the President *decides* to take action under section 401”) (emphasis added); see also, IRFA, H.R. §404(a), 2) allows the President to take into account existing sanctions in the case of CPCs, see IRFA, H.R. 2431 §402(c)(4), 3) does not require the termination of U.S. government assistance even for CPC countries, see IRFA, H.R. 2431 §402(d), 4) seeks to minimize the collateral impact of sanctions on innocent persons, see IRFA, H.R. §401(c), and 5) prohibits judicial review of Presidential actions, see IRFA, §410.

⁴ Currently IRFA merely states it is “the sense of Congress” that “a Special Advisor to the President” be designated at the National Security Counsel. IRFA, H.R. 2431 §301.

⁵ Currently IRFA requires the creation of religious freedom courses, see IRFA, H.R. 2431 §104, but the few courses that have been created are optional for State personnel.

⁶ Currently the Secretary of State is required to “prepare and maintain . . . on a country-by-country basis, . . . lists of persons believed to be imprisoned, detained, or placed under house arrest for their religious faith”. IRFA, H.R. §108(b). However, State efforts in this regard are inconsistently reported or incomplete.

⁷ Currently IRFA specifies that for each designated CPC “the President shall seek to determine the agency or instrumentality thereof and the specific officials thereof that are responsible for the particularly severe violations of religious freedom engaged in or tolerated by that government in order to properly target Presidential actions.” IRFA, H.R. 2431 §402(b)(2). The President is to notify Congress of this specific information. IRFA, H.R. 2431 §402(b)(3). However, because State has failed to consistently name CPCs, these responsibilities have been avoided. Further, even when CPCs have

8. Require State to respond in writing to USCIRF recommendations.⁸
9. Provide a “feedback loop” to religious communities for government responses to State’s annual report.⁹

Not mentioned last year, but obviously necessary today, is reauthorization of the United States Commission on International Religious Freedom (USCIRF). See United States Commission on International Religious Freedom Reauthorization Act of 2014, H.R. 4653 (May 9, 2014).

With the exception of the recommendations dealing with CPCs and sanctions I will not review these recommendations further. However, I have analyzed above in footnotes the existing statutory authority for each recommendation to show that in most cases authority currently exists for their current implementation. Subject to my own comments below, I commend these recommendations to this Subcommittee.

Without wanting in any way to detract from the significance of the above recommendations, I would like to submit the following additional policy recommendations for your consideration.

Policy Goals of IRFA

To help achieve international religious freedom, IRFA specifies that its first policy goal is “[t]o condemn violations of religious freedom.” IRFA, H.R.

been named, specific government offices or individuals responsible for severe violations have frequently been omitted.

⁸ Currently IRFA requires USCIRF to annually provide policy recommendations to State for each “foreign country the government of which has engaged in or tolerated violations of religious freedom, including particularly severe violations of religious freedom.” IRFA, H.R. 2431 §202(b). The President is required to take these recommendations into account in assessing what Presidential action should be taken. IRFA, H.R. 2431 §§401(a)(2), 402(b)(1)(B). However, IRFA contains no requirement that State publicly respond to those recommendations so it is unclear if the recommendations are accepted or rejected and the basis for this determination.

⁹ Currently IRFA indicates the President “should consult with “appropriate humanitarian and religious organizations” and “shall, as appropriate, consult with United States interested parties” regarding the potential impact of U.S. policies and Presidential actions. See IRFA, H.R. 2431 §§403(c), (d). These provisions make any feedback to impacted religious communities optional.

2431 § 2(b)(1). This important policy goal is repeated numerous times throughout the Act.¹⁰ It is foundational to many other provisions of IRFA and undergirds the annual reporting and sanctioning regime IRFA establishes. Because of the strategic importance of this policy goal to the success of IRFA, my comments will focus almost entirely on this goal. Ultimately, it is my view that the policy goal of condemnation should be amended in favor of positive incentives rather than primarily negative sanctions.

Condemnation of Religious Freedom Violations

IRFA is best known for its policy goal, condemnation of religious freedom violations. Such condemnation occurs primarily through State's annual International Religious Freedom Report that systematically evaluates each country in the world to determine its religious freedom record.

Last year witnesses before this Subcommittee lauded the annual International Religious Freedom Report for its remarkable success in laying out the facts of religious oppression worldwide. As Dr. Farr noted during last year's testimony, the Report represents the "gold standard" in evaluating religious freedom protections throughout the world. Policy makers, academic researchers, and religious leaders rely on the Report for its accuracy, reliability and timeliness. State should be applauded for its successful efforts in producing this Report.

Besides the obvious benefit of having a Report with reliable facts that identify the most egregious religious freedom problems worldwide, the Report also provides an internal catalyst to State to engage in religious freedom issues. Every embassy works on the Report, which requires engagement with government leaders, religious communities, NGOs and others who provide information about religious freedom violations to help establish the facts ultimately reported. This effort provides an advocate within each U.S. embassy for the persecuted in all foreign countries.

¹⁰ For example, the primary responsibility of the Ambassador at Large shall be 1) "to denounce the violation of that right, and to recommend appropriate responses by the United States Government when this right is violated" and 2) "to advance the right to freedom of religion abroad." IRFA, H.R. 2431 §101(c)(1). Similarly, in response to violations of religious freedom, including particularly severe violations, the President should "oppose violations of religious freedom" and "promote the right to freedom of religion." IRFA, H.R. §§401(a)(1), 402(a)(1)-(2).

Yet the annual Report has important limitations. As noted last year, the Report is largely a narrative that, while shining a spotlight on the fate of the persecuted, contains few prescriptive recommendations to improve religious freedom. Some of last year's witnesses critiqued the Report for not making a meaningful difference in the status of international religious freedom worldwide. They wondered whether the Report leads persecutors to change their behavior.

Other witnesses criticized State's failure to consistently use the Report to make CPC designations.¹¹ State has only designated CPCs in three of the last seven years (with 2014 pending) even though it is required to make annual CPC designations under IRFA. Further, even when a country has been designated as a CPC, sanctions (called "Presidential actions" by IRFA) have been limited. According to last year's witnesses, only one specific religious freedom sanction has ever been imposed on a CPC country (Eritrea) under IRFA. Saudi Arabia and Uzbekistan, two CPCs, have received indefinite waivers as allowed under the Act. See IRFA, H.R. 2431 §407. All

¹¹ USCIRF also produces an annual report that highlights the countries with the worst records on religious freedom. USCIRF's annual report evaluates the worst offenders of religious freedom and recommends countries to the Secretary of State for designation as CPCs when their religious freedom violations are "systematic, ongoing and egregious." IRFA, H.R. 2431 §3(11). USCIRF has consistently recommended more countries be designated as CPCs than has State. Most recently, in its 2014 report, published April 30, 2014, USCIRF recommended that State re-designate the 8 countries it last designated as CPCs in 2011 (Burma, China, Eritrea, Iran, North Korea, Saudi Arabia, Sudan, and Uzbekistan) and also recommended that 8 additional countries be designated CPCs (Egypt, Iraq, Nigeria, Pakistan, Syria, Tajikistan, Turkmenistan, and Vietnam). State apparently agreed with one of USCIRF's CPC recommendations in its 2013 report, published July 28, 2014. For the first time State designated Turkmenistan as a CPC, as recommended by USCIRF in its prior report. State re-designated all other countries previously designated as CPCs along with the additional designation of Turkmenistan.

Countries not meeting the threshold for CPC designation may also be identified and designated by USCIRF as "Tier 2" religious freedom violators. In its 2014 report USCIRF identified 10 countries as Tier 2 violators because they met at least one of the three statutory criteria for being a CPC (Afghanistan, Azerbaijan, Cuba, India, Indonesia, Kazakhstan, Laos, Malaysia, Russia and Turkey).

other sanctions issued against CPCs have apparently been double counted with existing sanctions already in place.¹²

Yet State's reluctance to designate countries as CPCs and impose punitive sanctions is not totally irrational. State must balance many competing national interests in determining punitive actions. Even more fundamentally, negative incentives may not be very effective or appropriate in encouraging compliance with international religious freedom standards. Nevertheless, the stated policy goal of IRFA to "condemn" religious freedom violations reflects a bias toward negative incentives. In fact, under IRFA all Presidential actions that may be taken in response to a religious freedom violation are negative sanctions.

As specified in the Act negative sanctions include:

1. A private demarche.¹³
2. An official public demarche.
3. A public condemnation.
4. A public condemnation within one or more multilateral fora.
5. The delay or cancellation of one or more scientific exchanges.
6. The delay or cancellation of one or more cultural exchanges.
7. The denial of one or more working, official, or state visits.
8. The delay or cancellation of one or more working, official, or state visits.
9. The withdrawal, limitation or suspension of U.S. development assistance.
10. Directing the Export-Import Bank of the United States, the Overseas Private Investment Corporation, or the Trade and Development Agency not to approve any credit extension, guarantees or other benefits.
11. The withdrawal, limitation, or suspension of U.S. security assistance.
12. Directing U.S. executive directors of international financial institutions to oppose and vote against loans benefiting specific foreign governments.

¹² Perhaps because of the failure to issue separate sanctions under IRFA, Congress passed specific legislation sanctioning Iran based on religious freedom violations in the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010, 22 U.S.C. §8501(6).

¹³ "A demarche is a formal diplomatic representation of one government's official position, views, or wishes on a given subject to an appropriate official in another government or international organization." GAO-13-196, at 6 n.8.

13. Ordering the heads of U.S. agencies not to issue licenses or authority to export goods or technology to a specific foreign government.
14. Prohibiting U.S. financial institutions from making loans in excess of \$10 million during a 12-month period.
15. Prohibiting the U.S. Government from procuring any goods or services from the foreign government.

IRFA, H.R. §405(a)(1)-(15).

Other negative sanctions specified in IRFA include diplomatic inquiries, diplomatic protests, official public protests, imposition of targeted or broad trade sanctions, and withdrawal of the chief of mission. IRFA, H.R. §202(b).

Of course negative incentives are needed as a last resort for the worst state actors. I am not advocating for their removal. However, negative sanctions are often inappropriate for international diplomacy. The fact that in 16 years only one specific religious freedom sanction under IRFA has ever been imposed on a CPC country suggests something is fundamentally wrong with this negative approach. With such a limited record of sanctions it should be clear that the success of international religious freedom guarantees cannot depend primarily upon the fear of sanctions from the United States.

Recommendations for Specific Positive Incentives

Recognizing the limitations of negative incentives under IRFA, I propose a reorientation of its condemnation policy goal from negative incentives to positive ones. In my view positive incentives will generally be more effective and more frequently employed than negative sanctions. While negative sanctions may still be appropriate or necessary in some circumstances, most often positive incentives will be a better approach. Because they are likely to be used I suggest they will better promote international religious freedom.

For this to occur, I propose that IRFA be amended to replace condemnation as its first policy goal with the new goal of providing meaningful incentives (positive or negative) to further religious freedom based on continuing annual State Department Reports.

Fortunately, this reorientation in policy is already suggested within IRFA. When Congress drafted IRFA it wisely and carefully considered the benefit of positive incentives. My review of IRFA's detailed provisions indicates that the Act already contains a surprisingly robust set of positive

incentives available for use by State. Examples of specific positive incentives are discussed briefly below.

1. Recognizing and rewarding countries making important religious freedom progress

Countries with difficult religious freedom records should be recognized for significant progress in meeting defined goals or showing other signs of courageous advancement of religious freedom. IRFA already requires that the annual State Report note in its executive summary the “identification of foreign countries the governments of which have demonstrated significant improvement in the protection and promotion of the internationally recognized right to freedom of religion.” IRFA, H.R. 2431 §102(b)(1)(F)(ii). To my knowledge such recognition is not frequently bestowed by State.

Similarly, IRFA already specifies that USCIRF may recommend a wide range of positive incentives for “countries found to be taking deliberate steps and making significant improvement in respect for the right of religious freedom.” IRFA’s prescribed positive incentives include:

- Private commendation,
- Diplomatic commendation,
- Official public commendation,
- Commendation within multilateral fora,
- An increase in cultural or scientific exchanges, or both,
- Termination or reduction of existing Presidential actions (i.e., negative sanctions),
- An increase in certain assistance funds, and
- Invitations for working, official, or state visits.

IRFA, H.R. §202(c). This broad list of positive incentives appears to be infrequently suggested.

In my view Congress should use its oversight authority to determine the extent to which these positive incentives have been or are being used to encourage their robust recommendation by the Commission and their application by State in the future.

2. Recognize meritorious or distinguished religious freedom service by State employees.

State employees who exhibit exemplary service promoting religious freedom should be rewarded to recognize their efforts and to show an

example to others to do the same. IRFA already allows for performance pay to State employees who are particularly effective in promoting internationally recognized human rights including religious freedom. IRFA, H.R. 2431 §504(a), codified at 22 U.S.C. §3965. Additionally, IRFA recommends that the President “establish a system of awards to confer appropriate recognition of outstanding contributions to the Nation by members of the Service” who promote “internationally recognized human rights, including the right to freedom of religion.” IRFA, H.R. §504(b), codified at 22 U.S.C. §4013.

In my view Congress should investigate the extent to which these positive service awards have been implemented in the past and should encourage State to use them liberally as part of a conscientious effort to promote religious freedom.

3. Link humanitarian and other U.S. aid to religious freedom progress.

U.S. aid to foreign countries is very large, providing an opportunity for meaningful religious freedom incentives. In 2012 our government gave over \$48 billion in foreign assistance to countries around the world, including \$5 billion in humanitarian aid, \$26 billion in other developmental aid, and over \$17 billion in military assistance.¹⁴ IRFA currently recommends increasing assistance funds to countries exhibiting religious freedom protections. See IRFA, H.R. 2431 §202(c). IRFA also explicitly ties U.S. monetary and military assistance to positive compliance with religious freedom norms. See IRFA, H.R. 2431 §§421, 422.

In my view Congress should use its oversight power to investigate the extent to which this large amount of U.S. aid has been linked to religious freedom compliance as called for by IRFA. Congress should also encourage State and other government agencies to affirmatively link the amount, timing or existence of U.S. aid to measurable progress on religious freedom rights.

4. Link U.S. economic incentives to religious freedom progress.

Most countries are eager to achieve greater economic prosperity. The U.S. has many tools that it can wield to reward countries making religious freedom progress. These tools could include U.S. support for WTO membership, economic assistance from the World Bank, OECD accession,

¹⁴ See www.usaid.gov and www.globalhumanitarianaid.org.

beneficial treaty arrangements, or even enhanced trade agreements with the U.S. IRFA implicitly recognizes that tying economic benefits to improved religious freedom would be beneficial. IRFA currently allows the “termination or reduction” of Presidential actions when countries make progress on guaranteeing religious freedom rights. See IRFA, H.R. §202(c). Since many Presidential actions are based on curtailing economic incentives, eliminating these negative incentives suggests replacing them with positive ones. Thus, stated positively, the economic incentives already implicitly recognized by IRFA include:

- U.S. development assistance,
- Credit extensions at the Export-Import Bank, the Overseas Private Investment Corporation, or the Trade and Development Agency,
- Loan support from international financial institutions,
- Licenses or other authority to export goods, and
- Contracts by the U.S. Government to procure goods or services from the foreign government.

See IRFA, H.R. 2431 §§405(a)(9)-(15). IRFA also specifies that the export of crime control instruments and multilateral assistance should be tied to religious freedom improvements. IRFA, H.R. 2431 §§422, 423.

In my view, Congress should investigate the extent to which the vast economic incentives of the United States have been linked to religious freedom initiatives in the past. Congress should also amend IRFA to explicitly state that the above economic incentives be used by State to promote religious freedom, rather than relying on the implicit language of IRFA discussed above.

5. Conduct country-specific consultations with tailored goals and incentives.

State has experience conducting religious freedom consultations with foreign countries. IRFA requires consultations when a country is designated a CPC. See IRFA, H.R. §403. However, rather than only engaging in a consultation to discuss religious freedom violations, see IRFA, H.R. §403(b)(1)(A), these consultations should be designed to create positive incentives for improvement. IRFA recognizes the beneficial possibilities of a country specific consultation and offers special protections so that these consultations may be either public or private. IRFA, H.R. §403(b)(3). IRFA

also permits limited disclosure of religious freedom violations when it facilitates the goals of IRFA. Thus, reports to Congress on sanctions may be withheld from the public, IRFA, H.R. 2431 §404(a)(4)(B), and publication in the Federal Registrar of the individuals responsible for severe violations of religious freedom may also be limited, see IRFA, H.R. 2431 §408(b).

In my view Congress should investigate the extent to which State conducts consultations to positively promote adherence to religious freedom principles and should encourage the positive use of consultations.

Conclusion

The above list of positive incentives is clearly contemplated by Congress as when it passed IRFA. They should not be neglected. To shift focus away from a primarily sanctions approach, I believe it would be helpful to amend IRFA to explicitly replacing IRFA's first policy goal of condemnation with the a goal of providing incentives that are based on continued annual religious freedom reporting. This refocused policy would help reinvigorate IRFA's effectiveness as a tool to encourage religious freedom compliance. However, even without such an amendment I recommend that Congress use its oversight authority to investigate and thereby encourage State to utilize positive incentives to more effectively encourage adherence to international religious freedom rights under IRFA.

As stated explicitly in IRFA, the policy of the United States shall be "to use and implement appropriate tools in the United States foreign policy apparatus, including diplomatic, political, commercial, charitable, educational, and cultural channels, to promote respect for religious freedom by all governments and peoples." IRFA, H.R. 2431 §2(b)(5). Utilizing the kind of positive tools noted above will help advance religious freedom internationally as originally envisioned by IRFA.

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EDUCATION

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Editor-in-Chief, BYU Law Review (1990 - 1991)
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M.B.A., University of Notre Dame, 1987 (*Magna cum laude*)

Honors: Member, Beta Gamma Sigma (Business Honor Society)

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PROFESSIONAL EXPERIENCE

2006 – Present Managing Director and Regional Advisor for the United States and Africa, International Center for Law and Religion Studies, J. Reuben Clark Law School, Brigham Young University, Provo, Utah

Assist in directing all aspects of the Center's mission including academic research, writing and conference presentations, plan and organize of the Center's annual Law and Religion Symposium, annual regional conferences in Africa, Asia, Europe, Europe East, the Islamic World, Latin America and the Pacific, and numerous international conferences each year, co-author the four-volume treatise Religious Organizations and the Law, coordinate development activities, supervise three Center websites (www.iclrs.org, www.strasbourgconsortium.org, www.religlaw.org) used as a worldwide resource for law and religion materials and discussion, supervise the Center's budgeting and accounting, and assist in strategic planning and execution of the Center's long-range law and religion initiatives in the United States and internationally.

2003 – 2006 Executive Vice President and General Counsel, CaseData Corporation, Bountiful, Utah

	Participate in corporate strategy and electronic discovery consulting for major international corporations and law firms throughout the United States. Supervise legal affairs including transactions, litigation, employment law, and intellectual property.
2000 – 2003	Attorney, Shareholder, and Chair of the Business & Tax Section, Kirton & McConkie, Salt Lake City, Utah Business and tax planning, litigation, tax controversies, representation and briefing before IRS and U.S District Court in large multi-year tax examinations, mediation, private letter ruling requests and other representation before federal and state government agencies.
1999 – 2000	Attorney, Swidler Berlin Shereff Friedman, Washington, DC Business and tax planning, litigation, tax controversies, representation and briefing before IRS in large multi-year tax examinations, mediation, private letter ruling requests and other representation before federal and state government agencies.
1996 – 1998	Attorney, Miller & Chevalier, Washington, DC Business and tax planning, litigation, supervision of discovery team in large international tax litigation, preparation of briefs before IRS.
1992 – 1996	Attorney, Kirkland & Ellis, Chicago Illinois Transactional tax and business planning and research, litigation, tax controversies, briefing before IRS, supervised audit response to Inland Revenue (U.K.) examination of English subsidiary of U.S. multi-national corporation, private letter ruling requests.
1992	United States District Court, District of Idaho, Boise, Idaho Judicial Clerk to Magistrate Judge Larry M. Boyle
1991 – 1992	Supreme Court of Idaho, Boise Idaho Judicial Clerk to Supreme Court Justice Larry M. Boyle
1990 – 1991	Editor-in-chief, B.Y.U. Law Review Edited the following issues of the BYU Law Review: <ul style="list-style-type: none"> • <i>Federal Courts Symposium II</i>, 1991 BYU L. Rev. No. 2 • <i>Symposium on Family Law</i>, 1991 BYU L. Rev. No. 1 • <i>Symposium: Europe 1992</i>, 1990 BYU L. Rev. No. 4 • <i>Symposium on Public Choice and the Judiciary</i>, 1990 BYU L. Rev. No. 3 • 1990 BYU L. Rev. No. 2
1989 – 1990	Member, B.Y.U. Law Review <ul style="list-style-type: none"> • <i>Federal Courts Symposium</i>, 1990 BYU L. Rev. No. 1 • 1989 BYU L. Rev. No. 4 • 1989 BYU L. Rev. No. 3

1987 – 1988	Deloitte & Touche, Washington, DC Senior Tax Consultant
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APPELLATE PRACTICE

Amicus Briefs – U.S. Supreme Court

Herbert v. Kitchen, Brief of Amici Curiae Eighty Utah State Legislators in Support of Petitioner, urging petition for certiorari be granted and decision of the Tenth Circuit be reversed (Counsel of Record)

Hosanna-Tabor Evangelical Lutheran Church and School v. E.E.O.C., Brief of Amicus Curiae International Center for Law and Religion Studies at Brigham Young University in Support of Petitioner (with W. Cole Durham, Jr., Brett G. Scharffs and Donlu D. Thayer)

Hollingsworth v. Perry; United States v. Windsor and Bipartisan Legal Advisory Group of the United States House of Representatives, Brief of Amicus Curiae International Jurists and Academics in Support of Petitioner Hollingsworth and Respondent Bipartisan Legal Advisory Group of the United States House of Representatives, addressing merits and supporting reversal (with W. Cole Durham, Jr. and Elizabeth Clark)

Amicus Brief – United States Court of Appeals for the Tenth Circuit

Kitchen v. Herbert, Brief of Amici Curiae Eighty One Utah State Legislators in Support of Defendants-Appellants, urging reversal of the U.S. District Court decision (Counsel of Record)

TEACHING

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SCHOLARSHIP

Religious Organizations and the Law, (4 vols.) Thomson Reuters West publisher (updated December, 2013) (also available electronically on Westlaw); leading treatise on U.S. law

and religion matters (with W. Cole Durham, Jr. and William W. Bassett). Second edition forthcoming:

- Chapter 1: Introduction to Religious Organizations and the Law
- Chapter 2: Historical Antecedents of Religious Freedom and Church-State Relations
- Chapter 3: Religion and the Constitution: The Search for Underlying Principles
- Chapter 4: Free Exercise Clause
- Chapter 5: The Establishment Clause
- Chapter 6: The Church Autonomy Doctrine and the Independence of Religious Organizations
- Chapter 7: Legal Entities and Religious Polity
- Chapter 8: Legal Organization Choices of Religious Organizations
- Chapter 9: Formation of Religious Entities
- Chapter 10: Duties of Directors, Officers, and Trustees of Religious Organizations
- Chapter 11: Reorganizations of Religious Organizations: Mergers, Divisions, Dissolutions, Asset Sales, Liquidations, and Conversions
- Chapter 12: Bankruptcy, Insolvency and Fraudulent Transfers
- Chapter 13: Employment Rules Applicable to Religious Organizations
- Chapter 14: Constitutional and Statutory Protections from Employment Rules Applicable to Religious Employers
- Chapter 15: Religious Accommodations for Employees
- Chapter 16: Risk Prevention, Mitigation, and Insurance for Religious Organizations
- Chapter 17: Religious Organizations in Court: General Considerations, Liability, Procedures, and Damages
- Chapter 18: Defenses and Immunities to Liability Claims Affecting Religious Organizations
- Chapter 19: Disclosure Duties and Privileges of Religious Organizations in Litigation
- Chapter 20: Sexual Abuse Claims Affecting Religious Organizations
- Chapter 21: Modern Liability Claims Affecting Religious Organizations
- Chapter 22: Religious Considerations in Marriage and Family Law
- Chapter 23: Religious Influence in Public Education
- Chapter 24: Government Influence in Private Religious Education
- Chapter 25: Religiously Sponsored Social Services
- Chapter 26: Religious Organizations and Health Care Services
- Chapter 27: Introduction to Immigration and Religious Organizations
- Chapter 28: Religious Land Use and Property
- Chapter 29: Religion and Intellectual Property
- Chapter 30: Financing Religious Organizations: Voluntary Contributions, Fundraising and Government Regulation
- Chapter 31: Income Tax Exemptions for Religious Organizations
- Chapter 32: Property, and Sales and Use Tax Exemptions for Religious Organizations
- Chapter 33: Special Tax Rules for Ministers

A Comparative Analysis Of Laws Pertaining To Same-Sex Unions, available at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2409282; discussing international trends in same-sex marriage (with W. Cole Durham, Jr., and William C. Duncan)

Religion and the State in the United States at the Turn of the Twenty-First Century, in *Law and Religion in the 21st Century: Relations Between States and Religious Communities* (Silvio Ferrari, et al. eds) Ashgate publisher (2010); discussing Free Exercise Clause and Establishment Clause jurisprudence in the United States (with W. Cole Durham, Jr.)

Religion and the State in the United States at the Turn of the Twenty-First Century, Law and Justice, The Christian Law Review, United Kingdom: The Edmund Plowden Trust (2009) (with W. Cole Durham, Jr.)

Religion and Education: Comparative Experiences (English and Russian), published and presented as part of the conference proceedings of the 3rd International Theoretical and Practical Seminar: “Freedom of Conscience in a Multiethnic and Multifaith Society” Krasnodar, Russia (2006)

After the Alamo: Taxpayer Claims of Privilege and the IRS War on Tax Shelters, 98 Tax Notes 233 (Jan. 13, 2003); discussing the importance of the attorney client privilege in tax matters

Closely Held Corporations: Tax Issues and Planning Considerations in Utah (January 28, 2003); published as part of a presentation sponsored by the Lorman Institute in Salt Lake City (with Kenneth W. Birrell, Esq.)

Taxation of U.S. Corporations with Foreign Source Income (September 4, 2002); published as part of a presentation sponsored by the Lorman Institute in Salt Lake City (with Kenneth W. Birrell, Esq.)

Fairness and Equality in the Courts – Report of the Fairness and Equality Committee of the Supreme Court of Idaho (March, 1992); Honorable Larry M. Boyle, Justice of the Supreme Court of Idaho, Chair (Editor of the Report).

Judicial Clerkships: Other Mountains from Which to View the World, Clark Memorandum, Spring 1992, pp. 28 – 33.

The Eleventh Amendment’s Clear Statement Test After Dellmuth v. Muth and Pennsylvania v. Union Gas Co., 1990 BYU L. Rev. 1157.

Electronic Discovery Reference Model, Lead editor of project (2005), available at www.edrm.net.

Legal Uncertainties Provide Impetus to the Electronic Discovery Reference Model Project

Six Sigma and the Corporate Legal Department – Spotlight on Litigation Discovery, May, 2003 (with Eric Blackhurst, Esq.)

PRESENTATIONS AND LECTURES

Free Exercise Jurisprudence: Current Issues, Religious Freedom in a Secular World, Continuing Legal Education Conference, Brigham Young University, Provo, Utah (July 2014)

Same-Sex Marriage and Religious Freedom, Religious Freedom in a Secular World, Continuing Legal Education Conference, Brigham Young University, Provo, Utah (July 2014)

Taxation of Religious Organizations and Clergy, Religious Freedom in a Secular World, Continuing Legal Education Conference, Brigham Young University, Provo, Utah (July, 2014) (with Michael Durham)

Moderator, *Islam and Law*, Law and Religion in Africa: The Quest for the Common Good in Pluralistic Societies, University of Stellenbosch, Stellenbosch, South Africa (May 2014)

Judicial Mandates for Same-Sex Marriage in the USA and Religious Freedom, Law and Religion in Africa: The Quest for the Common Good in Pluralistic Societies, University of Stellenbosch, Stellenbosch, South Africa (May 2014)

Nominating Speeches, Republican Party nominating convention for Utah State Attorney General (December 2013)

Debate participant for Utah Attorney General, Layton, Utah (December 2013)

Debate participant for Utah Attorney General, Salt Lake City, Utah (December 2013)

Presentation, Shaun A. Casey, U.S. State Department Office of Faith-Based Community Initiatives and Professor of Christian Ethics at Wesley Seminary, Brigham Young University, Provo, Utah (November 2013)

Moderator, Conference Summation and Concluding Reflections on Conference Themes, Twentieth Annual International Law and Religion Symposium, Religion and Human Rights, Brigham Young University, Provo, Utah (October 2013).

Presentation, George O. Wood, Chief Executive Officer, Assemblies of God, Brigham Young University, Provo, Utah (September 2013)

Presentation, American Jewish Committee of Los Angeles, Brigham Young University, Provo, Utah (August 2013)

Peace and Stability Through Conflict Transformation (Iraq), U.S. State Department sponsored visit from Iraq, Brigham Young University, Provo, Utah (April 2013)

International Visitor Leadership Program – A Regional Project for the Near East, U.S. State Department sponsored visit from Near Eastern countries, Brigham Young University, Provo, Utah (April 2013)

Human Rights and Religious Freedom (Tajikistan), U.S. State Department sponsored visit from Tajikistan, Brigham Young University, Provo, Utah (April 2013)

Public Policy for Religious Leaders (Iraq), U.S. State Department sponsored visit from Iraq, Brigham Young University, Provo, Utah (March 2013)

A Contest of Greatest Importance: The Battle over the Meaning of Religious Freedom, Discussion Series Lecture, Brigham Young University, Provo, Utah (December 2012)

Role of Religious in the U.S. (Azerbaijan) U.S. State Department sponsored visit from Azerbaijan, Brigham Young University, Provo, Utah (September 2012)

Moderator, *Religious Organizations, Civil Society, and Pluralism*, Nineteenth Annual International Law and Religion Symposium, Religion, Democracy, and Civil Society, Brigham Young University, Provo, Utah (October 2012).

International Visitor Leadership Program: Justice Fabien Hatangimbabazi, Rwanda, U.S. State Department sponsored visit from Rwanda, Brigham Young University, Provo, Utah (May 2012)

International Visitor Leadership Program: Tajikistan, U.S. State Department sponsored visit from Tajikistan, Brigham Young University, Provo, Utah (May 2012)

Religious Freedom and Interfaith Dialogue in the U.S.: A Regional Project for Africa, U.S. State Department sponsored visit from Africa, Brigham Young University, Provo, Utah (April 2012)

International Visitor Leadership Program: Africa, U.S. State Department sponsored visit from Africa, Brigham Young University, Provo, Utah (March 2012)

International Perspectives on Religious Freedom, Fourth Annual J. Reuben Clark Law Society, Faculty Section Conference, Washington College of Law, American University, Washington, D.C. (January 2012)

Presentation to Darron Paul Monteiro – White House Office of Public Engagement and Intergovernmental Affairs, Brigham Young University, Provo, Utah (November 2011)

How an Attorney can Further Religious Freedom, J. Reuben Clark Law Society, Washington, D.C. (October 2011)

Moderator, Perspectives from Academics and NGOs, Eighteenth Annual International Law and Religion Symposium, Religious Freedom in a Pluralistic Age: Trends, Challenges, and

Practices, Brigham Young University, Provo, Utah (October 2011)

Legal Ramifications of a Spiritual Center on a Public University Campus, Conference on Filling the Void: Meeting the Spiritual Needs of Students, Pennsylvania State University, University Park, Pennsylvania (October 2011)

Render Unto Caesar that which is Caesar's: How an Erosion of Religious Freedom Could Jeopardize the Historical Tax Privileges of Churches, J. Reuben Clark Law Society Lecture, Salt Lake City, Utah (September 2011)

Religious Accommodations at Public Universities, Pennsylvania State University, University Park, Pennsylvania (September 2011)

Taxation of Religious Organizations in the United States, Religion in Politics, Utah Valley University, Orem, Utah (September 2011)

Valuing Religion: Historical Tax Privileges of Churches in a Modern Secular Age, Discussion Series Lecture, Brigham Young University, Provo, Utah (September 2011)

Pluralism and Democracy: A Project for Indonesia, U.S. State Department sponsored visit from Indonesia, Brigham Young University, Provo, Utah (August 2011)

Panel Chair, Law and Religion: Legal Regulation of Religious Groups, Organizations and Communities, Melbourne Law School, the University of Melbourne, Melbourne, Australia (July 2011)

International Visitor Leadership Program (Jordan), U.S. State Department sponsored visit from Jordan, Brigham Young University, Provo, Utah (June 2011)

Corporate Social Responsibility: Marshaling the Business Community in Support of Religious Freedom, 22nd Annual International Society Conference, Erosion of Religious Liberties: Impact on the International Church, LDS International Society, Brigham Young University, Provo, Utah (April 2011)

Religious Tolerance and Interfaith Dialogue in the U.S. (Africa), U.S. State Department sponsored visit from Africa, Brigham Young University, Provo, Utah (April 2011)

Moderator, Preserving Religious Freedom, Chapman University School of Law, Orange, California (February 2011)

Presentation to Professor Qibla Ayaz, Dean, Faculty of Islamic Studies and Arabic, University of Peshawar, Saudi Arabia, U.S. State Department sponsored visit from Saudi Arabia, Brigham Young University, Provo, Utah (February 2011)

International Visitor Leadership Program (Canada), U.S. State Department sponsored visit from Canada, Brigham Young University, Provo, Utah (January 2011)

Moderator, Religion, Law and the Encounter with Secularism, Seventeenth Annual International Law and Religion Symposium, Religion in Contemporary Legal Systems, Brigham Young University, Provo, Utah (October 2010)

Importance of Religious Freedom, 2010 Student Research Fellows Orientation, Brigham Young University, J. Reuben Clark Law School, Provo, Utah (May 2010)

Brief U.S. History of Religious Freedom, 2010 Student Research Fellows Orientation, Brigham Young University, J. Reuben Clark Law School, Provo, Utah (May 2010)

Contemporary U.S. Religious Freedom Issues, 2010 Student Research Fellows Orientation, Brigham Young University, J. Reuben Clark Law School, Provo, Utah (May 2010)

Moderator, Government, NGOs, and International Institutions, Sixteenth Annual International Law and Religion Symposium, Connecting Communities of Discourse: How the Judiciary, Academia, Government and International Institutions Further the Work of Religious Freedom, Brigham Young University, Provo, Utah (October 2009)

The Interaction of Religious Freedom Protections and Emerging Family Law Norms in the United States: Constitutional Tensions in a Multicultural Environment, Conference on Family Law in a Multicultural Environment: Civil and Religious Law in Family Matters, Tel Aviv, Israel (2009)

How Technology has Changed the Way Multinational Corporations Conduct Litigation in the US Courts: An Entrepreneurial Story, National Workshop on Freedom of Religion or Belief as a Human Rights in Indonesia: Recognizing, Protecting and Promoting, Yogyakarta, Indonesia (2008)

Limitations on Religious Freedom: Not Allowing the Exceptions to Swallow the Rule, National Workshop on Freedom of Religion or Belief as a Human Right in Indonesia: Recognizing, Protecting and Promoting, Yogyakarta, Indonesia (2008)

Moderator, Evolving International Approaches, Fifteenth Annual International Law and Religion Symposium, International Protection of Religious Freedom: National Implementation, Brigham Young University, Provo, Utah (October 2008)

Religious Education in Public Schools: International Comparisons and the U.S. Path Ahead, Long Beach, California (2008)

Welcome, Opening Session, Fourteenth Annual International Law and Religion Symposium, Religion, Identity and Stability: Legal Challenges of Religious Difference, Brigham Young University, Provo, Utah (October 2007)

Religion and Education: Comparative Experiences, Richmond, Virginia (2007)

Panelist, Current State of Religious Freedom, Nationally and Internationally, Richmond, Virginia (2007)

Enforcement of Religious Freedom in the United States of America, St. Petersburg, Russia (2007)

Moderator, Implementing the 1981 Declaration: Challenges and Best Practices, Thirteenth Annual International Law and Religion Symposium, The 1981 U.N. Declaration on Religious Tolerance and Non-Discrimination: Implementing Its Principles after Twenty-five Years, Brigham Young University, Provo, Utah (October 2006)

The Attorney-Client Privilege in the Transactional Context, Texas Federal Tax Institute, San Antonio, Texas (June 2003)

The Attorney-Client Privilege: Casualty of the IRS' War on Tax Shelters?, Salt Lake City, Utah (November 2002)

State and Local Taxation Affecting Telecommunications Companies, Washington, D.C. (December 1998)

Splitting a Business, American Conference Institute, Chicago, Illinois (September 1994) (with Jeffrey T. Sheffield, Esq.)

Tax Developments of 1987, Washington, D.C. (1988) (with David E. Kerr).

Coping with the Details of Passive Activities, Washington, D.C. (1987) (with Douglas W. Banks, Esq.)

The Definition of a Passive Activity, Washington, D.C. (1987) (with Douglas W. Banks, Esq.)

CONFERENCES AND SYMPOSIA

International Conferences:

Law and Religion in Africa, The Quest for the Common Good in Pluralistic Societies, Stellenbosch, South Africa (May 2014)

Twentieth Annual International Law and Religion Symposium, Religion and Human Rights, Brigham Young University, Provo, Utah (October 2013)

Law and Religion in Africa: Comparative Practices, Experiences, and Prospects, Accra, Ghana (January 2013)

Which Model, Whose Liberty?: Differences between the U.S. and European Approaches to Religious Freedom, Religious Freedom Project, Washington, D.C. (October 2012)

Nineteenth Annual International Law and Religion Symposium, Religion, Democracy, and Civil Society, Brigham Young University, Provo, Utah (October 2012)

Seventeenth Annual International Law and Religion Symposium, Religious Freedom in a Pluralistic Age: Trends, Challenges, and Practices, Brigham Young University, Provo, Utah (October 2011)

Conference on Law and Religion: Legal Regulation of Religious Groups, Organizations, and Communities, Queen's College, Melbourne, Australia (July 2011)

Sixteenth Annual International Law and Religion Symposium, Religion in Contemporary Legal Systems, Brigham Young University, Provo, Utah (October 2010)

Fifteenth Annual International Law and Religion Symposium, Connecting Communities of Discourse: How the Judiciary, Academia, Government and International Institutions Further the Work of Religious Freedom, Brigham Young University, Provo, Utah (October 2009)

International Conference on the Constitution Making of Nepal, Kathmandu, Nepal (February 2009)

Conference on Family Law in a Multicultural Environment: Civil and Religious Law in Family Matters, Bar Ilan University, Tel Aviv, Israel (June 2009)

National Workshop on Freedom of Religion or Belief as a Human Right in Indonesia: Recognizing, Protecting and Promoting, Yogyakarta, Indonesia (December 2008)

Fourteenth Annual International Law and Religion Symposium, International Protection of Religious Freedom: National Implementation, Brigham Young University, Provo, Utah (October 2008)

Conference on Freedom of Religion or Belief and Protecting Vulnerable Identities: A Global Snapshot, Geneva, Switzerland (June 2008)

Conference, Buenos Aires, Argentina (April 2008)

Conference, New Delhi, India (February 2008)

Thirteenth Annual International Law and Religion Symposium, Religion, Identity, and Stability: Legal Challenges of Religious Difference, Brigham Young University, Provo, Utah (October 2007)

Conference on Implementation of Freedom of Religion and Belief: International and Russian Experience, St. Petersburg, Russia (June 2007)

A Conference of Experts on Emerging Legal Issues Involving Islam in Europe, Central European University, Budapest, Hungary (June 2007)

Twelfth Annual International Law and Religion Symposium, The 1981 U.N. Declaration on Religious Tolerance and Non-Discrimination: Implementing Its Principles after Twenty-Five Years, Brigham Young University, Provo, Utah (October 2006)

International Expert Consultation on Charity Law, Dalian, People's Republic of China (October 2006)

International Charity Law Comparative Seminar, China Charity Foundation, Beijing, People's Republic of China (October 2006)

Third International Scientific-Practical Seminar on Freedom of Conscience in the Conditions of Multinational and Polyconfessional Society, Krasnodar, Russia (September 2006)

Conference on Interaction of State and Religious Organizations: Legal and Political Aspects, Kiev, Ukraine (May 2006)

Third International Scientific-Practical Seminar on Freedom of Conscience in the Conditions of a Multi-national and Poly-confessional Society, Russian Academy of Public Administration, Moscow, Russia (February 2006)

Global Processes and Religious Diversity in Russia and the World Conference, Russian State University of Humanities, Moscow, Russia (February 2006)

Domestic Conferences:

Continuing Legal Education Conference, Religious Freedom in a Secular World, Brigham Young University, Provo, Utah (July 2014)

Conference on Freedom to Flourish: Is Religious Freedom Necessary for Peace, Prosperity, and Democracy?" Berkeley Center for Religion, Peace and World Affairs, Georgetown University, Washington, D.C. (October 2013)

2013 Christian Legal Society Conference, Clearwater Beach, Florida (October 2013)

Conference on Religion, Pluralism, and Democracy, Catholic University of America Law School, Washington, D.C. (October 2012)

Law and Religion Symposium, Georgetown University Law Center, Washington, D.C. (October 2007)

Fourteenth Annual Law and Religion Symposium, Religious Freedom and U.S. Foreign Policy, Key Bridge Marriott, Arlington, Virginia (October 2007)

Current State of Religious Freedom, Nationally and Internationally, Richmond, Virginia (July 2007)

Conference on The Next 25 Years of Law and Religion, Emory University School of Law, Atlanta, Georgia (October 2007)

The 1981 U.N. Declaration on Religious Tolerance and Non-Discrimination: Implementing Its Principles After Twenty-Five Years, UN NGO Committee on Freedom of Religion or Belief, New York, New York (October 2006)

Role of Interreligious Dialogue in Conflict Resolution, Dag Hammarskjold Library Auditorium, United Nations, New York, New York (October 2006)

COMMITTEES AND AFFILIATIONS

Transition Team – Utah Attorney General Sean Reyes, 2014 – present

Bar Memberships

- Utah Bar, 2000 – present
- United States Supreme Court, 2006 - present
- United States Court of Appeals for the Tenth Circuit, 2013 - present
- District of Columbia Bar, 1998 – present (currently inactive status)
- Maryland Bar, 1996 – present (currently inactive status)
- Illinois Bar, 1992 – present (currently inactive status)
- American Bar Association, 1996 – 2014
- Association of Corporate Counsel, 2003 – 2006
- Court Procedure and Practice Committee (ABA Tax Section), 1997 – 2014
- Administrative Practice Committee (ABA Tax Section), 1997 – 2014

Certified Public Accountant

- California, 1986
- District of Columbia, 1988

ACTIVITIES

Pro Bono Legal Representation

- Class of Mariel Cubans before the Inter-American Commission on Human Rights
- Homeowners Association in multi-year representation before Salt Lake County
- Individuals in civil and criminal matters

Boy Scouts of America (various leadership positions from 1984 to present)

Editor-in-Chief, Electronic Discovery Reference Model,

- Industry reference involving participants from major law firms, international corporations and electronic discovery vendors (draft at www.edrm.net).

LANGUAGE

Language: Spanish

Required by House Rule XI, Clause 2(g)(5)

Name: Robert T. Smith

1. Please list any federal grants or contracts (including subgrants or subcontracts) you have received since October 1, 2011. Include the source and amount of each grant or contract.

None

2. Please list any entity you are testifying on behalf of and briefly describe your relationship with these entities.

None

3. Please list any federal grants or contracts (including subgrants or subcontracts) received since October 1, 2010, by the entity(ies) you listed above. Include the source and amount of each grant or contract.

None

I certify that the above information is true and correct.
Signature:

Robert T. Smith

Date:

11 September 2014
