MIQDASH BETHEL COVENANT INSTITUTION

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NOT ASSOCIATED WITH THE HOUSE OF YAHWEH OUT OF CLYDE/ABILENE, TEXAS

A COVENANT WITNESS IN DEFENSE OF ECCLESIASTICAL SOVEREIGNTY

The Constitutional Protection of Miqdash Bethel Covenant Institution

Under the 508(c)(1)(a) Free Church Designation, the First Amendment to the United States Constitution, and Three Centuries of Supreme Court Jurisprudence

A Comprehensive Institutional Defense and Replication Template for All Future Miqdash Assemblies

Miqdash Bethel Covenant Institution | May 2026 | Pearl River, Louisiana

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PREAMBLE: THE BLOOD THAT BUILT THIS WITNESS

This document is not written from theory. It is written from blood. On the night of August 23, 1572, in the streets of Paris, France, the bells of Saint-Germain l'Auxerrois rang out a signal — and the Saint Bartholomew's Day Massacre began. In the hours and days that followed, an estimated 5,000 to

30,000 Huguenots — French Protestant believers — were systematically slaughtered by Catholic mob violence incited by the French Crown and the Roman Church hierarchy. Among the dead was **Nicolas Mius**, ancestor of Elder Kepha Arcemont, whose descendants — through the Gaspard de Cologne family adoption — became the d'Entremont line. The Acadian exile of 1755, the dispossession of an entire people for their faith and their land — these are not distant historical abstractions. They are the marrow of this institution.

The Founding Fathers of the United States of America knew this history intimately. They had lived in colonies where the Anglican Church taxed dissenters. They had seen Baptists jailed in Virginia for preaching without a license. They had read of the fires of the Inquisition, the wars of religion across Europe, and the bloodshed that followed wherever governments claimed dominion over the human conscience. They did not build a wall between church and state as a formality. They built it as a firewall — to ensure that what happened in Paris on Saint Bartholomew's Eve could never happen under an American flag.

Miqdash Bethel Covenant Institution was founded under Tanakh authority alone — the Word of **Yahweh** (יהוה) as revealed to Moshe (Moses) and the prophets, subject to no human ecclesiastical hierarchy, no denominational franchise, and no government licensing of covenant. This document establishes the constitutional architecture that protects that covenant standing, explains it for those who question it, and provides a template for every future Miqdash assembly to operate in the same freedom.

Devarim (Deuteronomy) 19:15 — ***"One witness shall not rise up against a man for any iniquity, or for any sin, in any sin that he sinneth: at the mouth of two witnesses, or at the mouth of three witnesses, shall the matter be established."***

First Amendment, U.S. Constitution (1791) — ***"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances."***

PART I — THE ORGANIC LAW FOUNDATION

What the Founding Fathers Actually Built

I. The Pre-Revolutionary Reality: State-Established Religion and Persecution. Before the American Revolution, there was no separation of church and state in the colonies. The Anglican Church was the established church of Virginia — the most populous colony — funded by mandatory taxation of every resident, including dissenters. Presbyterians, Baptists, Quakers, Lutherans, and Methodists paid taxes to a church not their own. Baptist ministers in Virginia were regularly jailed for preaching without an Anglican license. James Madison, as a young lawyer, personally defended such men in court. This experience made Madison one of the most zealous advocates of religious liberty in the founding generation.

II. Madison's Memorial and Remonstrance Against Religious Assessments (1785). When Patrick Henry proposed a bill in the Virginia Assembly to tax all citizens for the support of "teachers of the Christian religion," Madison wrote one of the most powerful arguments against government-supported religion in American history. He argued: "Because if Religion be exempt from the authority of the Society at large, still less can it be subject to that of the Legislative Body." And further: "The Religion then of every man must be left to the conviction and conscience of every man; and it is the right of every man to exercise it as these may dictate. This right is in its nature an unalienable right." Madison's Remonstrance was signed by thousands and killed Henry's bill. It set the philosophical foundation of the First Amendment.

III. The Virginia Statute for Religious Freedom (1786). Drafted by Thomas Jefferson in 1777 and finally enacted on January 16, 1786 — with Madison guiding it through the legislature — this statute became the immediate precursor to the First Amendment's religion clauses. Its operative text declared: "no man shall be compelled to frequent or support any religious worship, place, or ministry ... nor shall otherwise suffer, on account of his religious opinions or belief; but that all men shall be free to profess, and by argument to maintain, their opinions in matters of religion, and that the same shall in no wise diminish, enlarge, or affect their civil capacities." Jefferson considered it one of his three greatest achievements, the only one besides the Declaration of Independence and founding the University of Virginia that he wished inscribed on his grave. In the first Supreme Court case addressing the First Amendment's religion clauses, **Reynolds v. United States (1879)**, the unanimous Court agreed that Jefferson's Statute "defined" religious liberty and "the true distinction between what properly belongs to the church and what to the State."

IV. Jefferson's Wall of Separation. On January 1, 1802, President Thomas Jefferson wrote to the Danbury Baptist Association of Connecticut — a congregation that had experienced government religious coercion firsthand — and articulated what he understood the First Amendment to mean: "I contemplate with sovereign reverence that act of the whole American people which declared that their legislature should 'make no law respecting an establishment of religion, or prohibiting the free exercise

thereof,' thus building a wall of separation between Church and State." This phrase — "a wall of separation" — became the defining metaphor of American church-state jurisprudence, cited by the Supreme Court repeatedly for two centuries. Jefferson was not hostile to religion. He was hostile to the government meddling in it.

V. The First Amendment in the Constitutional Order. Ratified on December 15, 1791 as part of the Bill of Rights, the First Amendment contains two religion clauses operating in tandem: the **Establishment Clause** ("Congress shall make no law respecting an establishment of religion") and the **Free Exercise Clause** ("or prohibiting the free exercise thereof"). The Establishment Clause bars the government from creating, supporting, or entangling itself with religion. The Free Exercise Clause bars the government from restricting religious practice. Together, these two clauses create what legal scholars call a "zone of religious autonomy" — a constitutional space that belongs to the church, not the state. In 1940, the Supreme Court in **Cantwell v. Connecticut** incorporated both clauses to the states via the Fourteenth Amendment, making them binding on all levels of American government.

VI. The Treaty with Tripoli (1796). Article 11 of the Treaty of Peace and Friendship between the United States and the Bey and Subjects of Tripoli, ratified unanimously by the United States Senate and signed by President John Adams on June 10, 1797, stated: **"the Government of the United States of America is not, in any sense, founded on the Christian religion." This was not an attack on Christianity. It was an official statement of the foundational principle: this nation is not a theocracy. It is a constitutional republic in which all faiths — or none — operate under equal protection. This document is relevant because it confirms, from the very first generation of American governance, that religious freedom means freedom for all faiths — not merely majority ones.**

PART II — THE 508(C)(1)(A) FREE CHURCH DESIGNATION

The Legal Architecture of Miqdash Bethel's Standing

I. What 26 U.S.C. § 508(c)(1)(a) Actually Says.

Section 508 of the Internal Revenue Code was enacted as part of the Tax Reform Act of 1969. Its operative subsection provides:

> ***"Sec. 508 — Special rules with respect to section 501(c)(3) organizations: (a) New organizations must notify Secretary that they are applying for recognition of section 501(c)(3) status... (c) Exceptions — Subsection (a) shall not apply to — (1) churches, their integrated auxiliaries, and conventions or associations of churches."***

This is not ambiguous language. Churches, their integrated auxiliaries, and conventions or associations of churches are **mandatory exceptions** to the requirement that organizations apply for and receive IRS recognition of tax-exempt status. Section 508(c)(1)(a) was specifically added to the Internal Revenue Code to protect the First Amendment rights of churches when Congress began requiring official IRS recognition of nonprofit tax-exempt status. The exemption was not a gift from Congress to the church — it was a recognition that the government lacks jurisdiction to approve or deny church standing in the first place.

II. 508(c)(1)(a) Versus 501(c)(3): The Critical Distinction.

501(C)(3) — GOVERNMENT-LICENSED CHURCH	508(C)(1)(A) — FREE CHURCH
Must apply to the IRS for recognition	**Automatically exempt — no application required**
Subjects the church to IRS jurisdiction	**The church is outside IRS approval jurisdiction**
Must file Form 1023 (public record)	**No Form 1023 required — no public disclosure**
Annual Form 990 filing required (public)	**No Form 990 required — full financial privacy**
Johnson Amendment applies — political speech restricted	**No Johnson Amendment restriction — full free speech**
Speech on moral/political issues risks tax status	**May speak freely on moral, political, covenant issues**
Government can audit with IRS regional counsel approval	**Special audit restrictions apply — church audit procedures required (§ 7611)**
Organization becomes a "creature of the state"	**Organization remains under Tanakh/divine law authority**
Has waived constitutional free exercise rights by application	**No waiver — all First Amendment rights fully retained**

III. The Johnson Amendment Trap. In 1954, Senator Lyndon B. Johnson pushed through an amendment to the tax code prohibiting 501(c)(3) organizations — including churches that had

applied for that status — from endorsing or opposing candidates for public office. This amendment is now embedded in the IRS interpretation of 501(c)(3) compliance. A church that files for 501(c)(3) recognition is not merely getting a tax benefit — it is voluntarily entering a contract with the federal government in which it exchanges its First Amendment rights for a bureaucratic letter of determination. Like any right, it can be waived. The courts have confirmed that a church that applies for 501(c)(3) is bound by those restrictions. A 508(c)(1)(a) free church has made no such waiver. It speaks freely — on politics, on covenant, on government policy, on any matter that its doctrine addresses — without IRS restriction.

IV. Financial Privacy Under 508(c)(1)(a). Because a 508(c)(1)(a) institution does not file Form 990 or make its financial records public as a condition of its standing, its internal governance, compensation, donor records, and ministry finances remain private. This is not evasion — it is the constitutional separation of ecclesiastical administration from government oversight. The Tanakh standard of stewardship is Yahweh's domain, not the IRS's. Miqdash Bethel's financial covenant is governed by **Devarim (Deuteronomy) 14:22-29** and its covenant obligations to **Yahweh**, not by Form 990.

V. Church Audit Protections Under 26 U.S.C. § 7611. Even for churches that have 501(c)(3) status, the IRS faces extraordinary procedural constraints before it may audit a church. Under § 7611, an IRS church tax inquiry may only be initiated by a "Regional Tax Administrator" or higher, only when there is a "reasonable belief" that the organization fails to qualify as a church or has engaged in taxable activity, and only after formal written notice and a waiting period. These protections apply to 508(c)(1)(a) organizations and, in fact, are more robust because the IRS must also demonstrate it has jurisdiction at all — which, for a genuine free church, it may not.

PART III — SUPREME COURT CASE LAW

From the Founding Era to 2026: Three Centuries of Constitutional Protection

The following table presents the landmark Supreme Court decisions that form the constitutional architecture protecting institutions such as Miqdash Bethel. These are not theoretical protections. Each case was forged in real conflict between government power and religious conscience — and in case

after case, the Court has affirmed the sovereignty of the covenant community over the intrusions of the state.

CASE	YEAR	CITATION	HOLDING AND SIGNIFICANCE
Watson v. Jones	1872	80 U.S. 679	FOUNDATIONAL CHURCH AUTONOMY. The Supreme Court established that civil courts must defer to the final judgment of the highest body of a hierarchical religious organization on questions of church governance, discipline, and doctrine. This is the origin of the Church Autonomy Doctrine — that there is a constitutionally protected sphere of church authority into which the civil state may not enter.
Reynolds v. United States	1878	98 U.S. 145	FIRST RELIGION CLAUSE CASE. The Court unanimously cited Jefferson's Virginia Statute for Religious Freedom as defining the First Amendment's scope. Chief Justice Waite established the belief/conduct distinction: the government cannot compel or punish belief, though it may regulate some conduct. Most significantly, the Court confirmed that Jefferson's "wall of separation" is the authoritative interpretation of the First Amendment.
Cantwell v. Connecticut	1940	310 U.S. 296	INCORPORATION TO STATES. The Supreme Court unanimously held that both the Establishment Clause and the Free Exercise Clause apply to state and local governments through the Fourteenth Amendment. This means every state law, county ordinance, and municipal regulation in America is bound by the First Amendment religion clauses. No state government, including Louisiana, can override federal First Amendment protection for a religious institution.
Everson v. Board of Education	1947	330 U.S. 1	ESTABLISHMENT CLAUSE DEFINED. The Court held that the First Amendment "erects a wall between church and State. That wall must be kept high and impregnable. We could not approve the slightest breach." Justice Black, writing for the majority, catalogued the historical horror of European religious persecution that motivated the Founders — precisely the history that runs through the Huguenot blood of the Arcemont/d'Entremont line.

CASE	YEAR	CITATION	HOLDING AND SIGNIFICANCE
Kedroff v. St. Nicholas Cathedral	1952	344 U.S. 94	CHURCH GOVERNANCE IMMUNITY. The Court held that a New York law exercising legislative interference with church governance was an unconstitutional violation of religious freedom. The Court established that a religious organization has the right to decide matters of church government "free from state interference" — this is the church autonomy doctrine applied to governance. No government may dictate who leads, how a church is structured, or how it governs itself internally.
Sherbert v. Verner	1963	374 U.S. 398	COMPELLING INTEREST TEST ESTABLISHED. The Court established that any government action substantially burdening religious exercise must survive strict scrutiny: the government must demonstrate a "compelling state interest" pursued by the "least restrictive means." This is the gold standard of religious freedom protection, which Congress later codified in RFRA (1993). Any government intrusion into Miqdash Bethel's covenant practice must clear this extremely high bar.
Wisconsin v. Yoder	1972	406 U.S. 205	RELIGIOUS COMMUNITY EXEMPTION. The Court unanimously held that the Amish community's religious way of life exempted its children from Wisconsin's compulsory secondary education law. Chief Justice Burger wrote that the state's interest in education could not override the deeply rooted religious and cultural traditions of a covenant community. A religious institution's total covenant framework — including its non-standard relationship to civil society — can be constitutionally protected.
NLRB v. Catholic Bishop of Chicago	1979	440 U.S. 490	NO GOVERNMENT JURISDICTION IN RELIGIOUS SCHOOLS / INSTITUTIONS. The Court held that the National Labor Relations Board had no jurisdiction over church-operated schools, because "the very process of inquiry" into religious activities constitutes impermissible government entanglement with religion. This principle applies broadly: the mere process of government investigation or oversight of a religious institution can itself be unconstitutional.

CASE	YEAR	CITATION	HOLDING AND SIGNIFICANCE
Jones v. Wolf	1979	443 U.S. 595	NEUTRAL PRINCIPLES LIMIT. The Court held that civil courts may apply neutral principles of law to resolve church property disputes, but must defer to the church's own resolution of doctrinal questions. Courts may look at deeds and corporate documents — but may not rule on what is theologically correct. This limits government jurisdiction over the doctrinal life of any covenant institution.
Employment Division v. Smith	1990	494 U.S. 872	THE SETBACK (SUBSEQUENTLY CORRECTED BY RFRA). The Court held that neutral, generally applicable laws do not require a religious exemption even if they substantially burden religious practice. This decision was immediately and broadly condemned across the religious spectrum as a gutting of the Free Exercise Clause. Congress responded within three years by passing RFRA (1993) to restore the compelling interest standard. Smith's impact on a 508(c)(1)(a) free church is limited by RFRA, RLUIPA, and the First Amendment's specific protections for church governance and ecclesiastical autonomy.
Church of Lukumi Babalu Aye v. City of Hialeah	1993	508 U.S. 520	LAWS TARGETING RELIGION ARE UNCONSTITUTIONAL. The Court unanimously struck down city ordinances targeting the religious practices of a specific faith. Justice Kennedy wrote: "A law burdening religious practice that is not neutral or not of general application must undergo the most rigorous of scrutiny." If any government action targets Miqdash Bethel specifically because of its covenant doctrine, that targeting is per se unconstitutional.
Rosenberger v. University of Virginia	1995	515 U.S. 819	RELIGIOUS VIEWPOINT CANNOT BE DISCRIMINATED AGAINST. The Court held that when the government opens a forum for speech, it may not exclude religious viewpoints from that forum. Government institutions — courts, agencies, permit offices — may not treat religious speech or religious organizations differently from secular ones on the basis of their religious viewpoint.
Hosanna-Tabor v. EEOC	2012	565 U.S. 171	MINISTERIAL EXCEPTION — UNANIMOUS. The Court unanimously recognized the "ministerial

CASE	YEAR	CITATION	HOLDING AND SIGNIFICANCE
			exception" to employment discrimination laws: churches have an absolute First Amendment right to choose, retain, and remove their ministers, elders, and teachers without government interference. The government may not second-guess a religious institution's determination of who leads its covenant community. This protects the Elder authority structure of Miqdash Bethel from any employment law challenge.
Burwell v. Hobby Lobby	2014	573 U.S. 682	RFRA PROTECTION BROADLY APPLIED. The Court held that RFRA protects not only individuals but also closely-held religious corporations and organizations from government mandates that substantially burden religious exercise. The government must use the least restrictive means to achieve its interest. This confirms that a covenant institution like Miqdash Bethel has institutional RFRA standing as well as individual standing.
Our Lady of Guadalupe School v. Morrissey-Berru	2020	591 U.S. 732	CHURCH AUTONOMY BROADLY AFFIRMED. The Court held that the ministerial exception protects a wide range of religious employees and functions from government interference. Justice Alito wrote that courts must stay out of matters falling within church autonomy, including disputes over which functions are sufficiently religious to warrant protection. The church — not the government — decides what its covenant ministry requires.
Kennedy v. Bremerton School District	2022	597 U.S. 507	LEMON TEST OVERTURNED — FREE EXERCISE RESTORED. The Court explicitly overruled the Lemon test (1971) that had governed Establishment Clause analysis for 50 years and replaced it with a historical practices and understandings standard. The Court affirmed that sincere religious exercise in public cannot be penalized by government. Justice Gorsuch wrote that the First Amendment does not permit government to suppress religious observance.

CURRENT SUPREME COURT DEVELOPMENT (May 2026): The Supreme Court has before it U.S. Conference of Catholic Bishops v. O'Connell, a case asking whether the church autonomy doctrine provides full immunity from suit — not merely a defense to liability — shielding religious

institutions from the cost and intrusion of civil litigation on ecclesiastical matters. Eleven dissenting judges across multiple circuits, and five circuits themselves, agree with the position that church autonomy is an immunity from suit. If the Court grants cert and affirms this position, 508(c)(1)(a) free churches will be even more insulated from government-initiated legal proceedings than they currently are.

PART IV — STATUTORY SHIELDS

RFRA, RLUIPA, and the Restoration of Compelling Interest Protection

I. The Religious Freedom Restoration Act of 1993 (RFRA), 42 U.S.C. § 2000bb.

When the Supreme Court's decision in Employment Division v. Smith (1990) effectively eliminated the compelling interest test for generally applicable laws, the religious community across every denomination responded with immediate and unified opposition. Democrats and Republicans, Catholics and Baptists, Jews and Muslims — a coalition spanning the entire spectrum of American faith — pushed through the Religious Freedom Restoration Act in 1993. The House passed it by voice vote. The Senate passed it 97 to 3. President Bill Clinton signed it on November 16, 1993.

The core provision of RFRA states:

> ***"Government shall not substantially burden a person's exercise of religion even if the burden results from a rule of general applicability, except as provided in subsection (b). [The government may burden religious exercise only if it demonstrates that application of the burden to the person] (1) furthers a compelling governmental interest; and (2) is the least restrictive means of furthering that compelling governmental interest." — 42 U.S.C. § 2000bb-1***

RFRA applies to the federal government and all federal agencies. It means that before any federal authority — the IRS, the Department of Labor, any federal court or regulatory body — can impose a law or regulation that substantially burdens the covenant practice of Miqdash Bethel, it must prove both (a) that its interest is compelling (not merely important or convenient) and (b) that no less restrictive means could achieve that interest. This is an extremely demanding standard. Courts have routinely struck down government actions under this test.

II. The Religious Land Use and Institutionalized Persons Act of 2000 (RLUIPA), 42 U.S.C. § 2000cc.

Because the Supreme Court in City of Boerne v. Flores (1997) held that RFRA could not be applied to state and local governments, Congress passed RLUIPA in 2000 to extend the compelling interest/least restrictive means standard to state and local zoning and land use laws affecting religious institutions, and to the religious practices of institutionalized persons. RLUIPA directly protects religious assemblies from local zoning boards, county permitting requirements, and state regulatory schemes that impose "equal terms" rules, total exclusions, or unreasonable limitations on religious land use. Any future Miqdash assembly that faces zoning hostility from a local government has a direct RLUIPA claim.

III. Louisiana State RFRA Considerations.

Louisiana has constitutional and statutory religious freedom protections under the Louisiana Constitution Article I, Section 8, which provides: "No law shall be enacted respecting an establishment of religion or prohibiting the free exercise thereof." Louisiana courts apply this protection independently of the federal standard. A Miqdash assembly in Louisiana therefore has both federal RFRA protection (against federal action) and state constitutional protection (against state and local action), with RLUIPA covering state and local land use. This creates layered protection at every level of government.

PART V — THE CHURCH AUTONOMY DOCTRINE

The Constitutional Zone the Government May Not Enter

The Church Autonomy Doctrine is the most powerful institutional protection available to any religious body in American constitutional law. It holds that there is a sphere of internal ecclesiastical authority — over doctrine, governance, membership, ministry, and discipline — that is constitutionally shielded from civil court review and government intervention, regardless of the legal claim being made against the religious institution.

The doctrine flows from three roots:

(1) The Free Exercise Clause — which prohibits government from interfering in the practice of religion;

(2) The Establishment Clause — which prohibits government from entangling itself in religious questions; and

(3) The foundational principle, rooted in Judeo-Christian thought and recognized from Becket to Blackstone to Benjamin Franklin, that church and state are two separate governing authorities — one temporal, one spiritual — and that their proper operation requires genuine independence from each other.

What the Church Autonomy Doctrine Protects:

GOVERNANCE	Who leads the institution (elders, teachers, ministers) — the ministerial exception protects these decisions from employment law
DOCTRINE	What the institution teaches, believes, and requires of its members — courts may not rule on theological correctness
MEMBERSHIP	Who is admitted to and who is expelled from the covenant community — courts may not compel membership decisions
DISCIPLINE	How the institution handles internal disputes, misconduct, and covenant violations among its members
POLITY	How the institution is structured — hierarchy, plurality of elders, congregational governance — government may not prescribe ecclesiastical structure
PROPERTY (qualified)	Where property disputes involve doctrinal questions, courts defer to the church's own resolution
COMMUNICATION	Internal communications, elder councils, covenant decisions — protected from government discovery in most circumstances

The Supreme Court stated the principle plainly in Hosanna-Tabor (2012): the First Amendment bars courts from "interfering with the freedom of religious groups to select who will perform the[ir] vital functions" of religious ministry. And in Our Lady of Guadalupe (2020), the Court reiterated that courts must "stay out" of matters that fall within this protected zone. The government does not get to decide what Yahweh requires of His covenant community. That is the exclusive domain of the Tanakh and those who covenant to live by it.

PART VI — RESPONDING TO ATTACKS ON RELIGIOUS FREEDOM

Atheist, Leftist, and Uninformed Challenges — and Why They Fail

The protections of the First Amendment and the 508(c)(1)(a) free church structure are under ideological attack from multiple directions. Some of these attacks are sophisticated legal challenges. Some are political pressure campaigns. Some are simply the result of ignorance — people who have never understood why the separation of church and state was purchased with so much suffering, or what is lost when it erodes. This section addresses each category directly and explains why, under constitutional law, these attacks fail.

Challenge 1: "Your 508(c)(1)(a) status gives you no more protection than a 501(c)(3)."

RESPONSE: This misreads the law. A 501(c)(3) church has voluntarily entered a contractual relationship with the IRS in exchange for a letter of determination. It has accepted the Johnson Amendment speech restrictions and IRS oversight as conditions of that relationship. A 508(c)(1)(a) institution has entered no such relationship. Its tax-exempt standing derives not from government approval but from constitutional right recognized by Congress. The IRS's own Publication 557 confirms that a church is "not required to file Form 1023 to be exempt from federal income tax." The difference in constitutional posture is real and legally significant. No court has ever held that a church forfeits its constitutional rights by refusing to apply for IRS recognition.

Challenge 2: "The separation of church and state means religion should stay out of public life."

RESPONSE: This inverts the First Amendment. The clause reads: "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof." The restriction is on the government — not on the religious community. Jefferson's "wall of separation" was designed to protect the church from the state, not to silence the church in the public square. Madison's entire life's work was ensuring that religious communities could speak freely, operate freely, and govern themselves

freely without government permission. The Founders did not build a secular state hostile to religion. They built a state that was prohibited from coercing, licensing, or suppressing religion. A covenant institution's public witness — including witness to legislators, courts, and the general public — is precisely what the First Amendment protects.

Challenge 3: "Religious institutions should pay taxes like everyone else."

RESPONSE: The Supreme Court addressed this directly in Walz v. Tax Commission (1970), unanimously upholding property tax exemptions for religious organizations. The Court held that exempting religious organizations from taxation serves the constitutional purpose of keeping government and religion separate — avoiding the entanglement that comes when government taxes, audits, and assesses the financial activities of religious bodies. Tax exemption for religious organizations is not a government subsidy — it is a constitutional boundary. Jefferson articulated the principle in the Virginia Statute: compellng a man to fund the propagation of opinions he disbelieves is "sinful and tyrannical." The converse is also true: taxing a religious body's covenant activity is an impermissible incursion into the free exercise zone.

Challenge 4: "Religious freedom is being used as a shield for discrimination."

RESPONSE: This confuses two distinct legal questions. The Supreme Court has developed a complex jurisprudence on the tension between religious free exercise and civil rights laws, addressed case by case under RFRA's least restrictive means analysis. What is not in dispute is the core principle: a religious institution's internal doctrine, membership requirements, and covenant standards are protected from government override. Miqdash Bethel does not discriminate — it holds all three of the Abrahamic faiths simultaneously accountable to the Tanakh, the sole authority of Yahweh (יהוה) as revealed through Moshe (Moses) and the prophets. Its covenant is applied without ethnic partiality. The institution's internal standards are a matter of Tanakh covenant — not government jurisdiction.

Challenge 5: "Religion is irrational and religious institutions should not receive special legal status."

RESPONSE: This atheist argument has no constitutional standing whatsoever. The First Amendment does not protect only popular or majority religions, or only those religions that meet some external standard of rationality. The Supreme Court has repeatedly confirmed that the sincerity of religious

belief — not its content or rationality — is the legal standard. Torcaso v. Watkins (1961) struck down a Maryland requirement that public officials profess belief in God, holding that the government may not favor religious belief over non-belief. The mirror of that principle is equally true: the government may not favor atheism or secularism over religious faith. Any government action taken against a religious institution on the basis of hostility to religious belief itself — as opposed to a compelling secular interest pursued by least restrictive means — is per se unconstitutional under both the Free Exercise Clause and RFRA.

Challenge 6: "This institution operates outside the law."

RESPONSE: The opposite is true. Miqdash Bethel Covenant Institution operates at the highest level of American law — the First Amendment to the United States Constitution and 26 U.S.C. § 508(c)(1)(a) — which override any lower statutory or regulatory scheme that conflicts with them. Operating outside government permission is not operating outside the law. It is operating under a higher law that the government itself is bound to respect. The Founders designed it that way deliberately, because they had seen what happens when religious communities are required to seek government permission to exist.

PART VII — THE MIQDASH BETHEL TEMPLATE

Structural Protections for All Future Miqdash Assemblies

Every future Miqdash assembly established under this covenant framework should incorporate the following structural elements to maximize constitutional protection and Tanakh integrity. This template is not legal advice — it is a covenant institutional framework drawn from constitutional law, Supreme Court precedent, and Tanakh governance principles. Each assembly should consult qualified legal counsel for jurisdiction-specific matters.

Element 1: Establish as a 508(c)(1)(a) Free Church — Do Not File 501(c)(3)

No future Miqdash assembly should voluntarily apply for 501(c)(3) status from the IRS. To do so is to waive constitutional rights that belong to the covenant community by divine and natural law — the right to speak freely on all covenant matters, the right to operate without IRS approval or oversight,

the right to maintain financial privacy, and the right to govern internally according to Tanakh authority alone. Simply declare your institution's identity as a 508(c)(1)(a) church or religious institution in your foundational documents. Issue an Employer Identification Number (EIN) application that identifies the organization as a church or religious organization — not as a 501(c)(3). Maintain internal records confirming your religious nature and activities.

Element 2: Document Your Doctrinal Foundation in Written Covenant Articles

Every Miqdash assembly should produce a written Covenant Charter that establishes: (a) the Tanakh as sole authority; (b) the Devarim 19:15 two-or-three witnesses evidentiary standard as the rule of all institutional decision-making; (c) the identity of Yahweh (יהוה) by His covenant Name; (d) the covenant community's non-affiliation with any denomination, government, or ecclesiastical hierarchy; and (e) the Elder governance structure. The IRS's own criteria for determining whether an entity qualifies as a church include: a distinct religious history, a recognized creed and form of worship, a definite and distinct ecclesiastical government, a formal code of doctrine and discipline, and an established place of worship. Document all of these with written records maintained from the beginning.

Element 3: Maintain the Tanakh Non-Ownership Covenant Principle

Yahweh (יהוה) declared in Vayikra (Leviticus) 25:23: "The land shall not be sold for ever: for the land is mine; for ye are strangers and sojourners with me." The covenant principle that Yahweh is the inheritance of His covenant community — not property, not possessions — is both a Tanakh truth and a structural protection. An institution that does not accumulate property in its own name reduces its exposure to government seizure, civil judgment, zoning disputes, and tax lien. Where property is used for covenant ministry, it should be held in a Trust or by covenant members individually, with the institution's use clearly documented as religious. RLUIPA protects any religious land use from government interference that imposes a substantial burden without a compelling interest.

Element 4: Establish Clear Elder Authority and Governance Records

The ministerial exception of Hosanna-Tabor and Our Lady of Guadalupe protects the institution's right to choose, retain, and remove its elders, teachers, and ministers without government interference. To claim this protection, the institution must clearly document who its religious leaders are and why their role is ministerial. Maintain records of: elder ordination or appointment; the elder's teaching, doctrinal, and governance responsibilities; and the covenant basis for any leadership decisions. Courts

apply the ministerial exception broadly — but they look for evidence that the position in question is genuinely religious.

Element 5: Assert Rights Proactively and in Writing

When any government body — IRS, zoning board, county official, state agency — contacts a Miqdash assembly with any inquiry, requirement, or order affecting its covenant operations, respond in writing. Assert your 508(c)(1)(a) status. Cite the First Amendment. Cite RFRA (if federal action) or applicable state RFRA (if state action). Cite RLUIPA (if a land use matter). Demand that the government identify its compelling interest and the least restrictive means it is using. Government agencies routinely back down when a religious institution clearly knows and asserts its rights. Silence or compliance without assertion can be treated as waiver.

Element 6: Maintain the Two-or-Three Witnesses Institutional Record

Every significant covenant decision — governance, doctrine, discipline, institutional declarations — should be made and recorded in accordance with the Devarim 19:15 standard. This is not merely a Tanakh requirement. It is also sound institutional practice that protects the institution in any civil proceeding. Documented, multi-witness deliberation demonstrates institutional integrity, good faith, and the kind of serious governance that courts respect when evaluating claims of genuine religious institutional status.

Element 7: Do Not Seek Government Approval for Covenant Ministry

Covenant teaching, scripture study, outreach, community covenant gatherings, pastoral counseling, and covenant correspondence do not require government permits, licenses, or registration. The moment an institution begins asking the government for permission to conduct these activities, it has conceded that the government has jurisdiction to grant or deny that permission. It does not. The First Amendment is not a permit system. Miqdash Bethel operates under the authority of Yahweh (יהוה) — the Author of all law, the Creator of the covenant community — and that authority does not require endorsement from the Internal Revenue Service, the Louisiana Secretary of State, or any other human institution.

INSTITUTIONAL FINDINGS AND COVENANT DECLARATION

FINDING	DECLARATION
Finding 1	Miqdash Bethel Covenant Institution is a constitutionally protected religious institution under the First Amendment to the United States Constitution, operating as a 508(c)(1)(a) free church under 26 U.S.C. § 508, exempt from IRS recognition requirements and IRS oversight jurisdiction.
Finding 2	Miqdash Bethel's covenant doctrine, governance, membership standards, elder authority, and internal discipline fall within the Church Autonomy Doctrine established by Watson v. Jones (1872) through Our Lady of Guadalupe (2020) and are shielded from civil court review and government interference.
Finding 3	Any government action — federal, state, or local — that substantially burdens Miqdash Bethel's covenant practice must satisfy the RFRA compelling interest/least restrictive means standard (federal) and applicable state religious freedom protections (Louisiana constitutional Article I, Section 8).
Finding 4	Miqdash Bethel retains full First Amendment free speech rights on all matters of covenant, moral, political, and prophetic concern, having made no 501(c)(3) waiver of those rights.
Finding 5	The non-ownership covenant framework of Miqdash Bethel — rooted in Vayikra 25:23 and the principle that Yahweh (יהוה) is the sole inheritance of His covenant community — is a theologically grounded and legally sound structural posture minimizing government entanglement through property.
Finding 6	This template, applied to all future Miqdash assemblies, establishes the same constitutional standing, Tanakh authority, and institutional autonomy that Miqdash Bethel Pearl River currently operates under.
Finding 7	The persecution of religious communities — from the Saint Bartholomew's Day Massacre to the jailing of Baptist preachers in colonial Virginia to the Acadian exile — is the historical blood-record that the First Amendment was written to answer. That answer stands. It stands today for Miqdash Bethel. It will stand for every Miqdash assembly established under this covenant.

COVENANT DECLARATION

"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof."

— First Amendment to the United States Constitution (1791)

"One witness shall not rise up against a man for any iniquity..."

— Devarim (Deuteronomy) 19:15 | Authority: The Tanakh — The Word of Yahweh Alone

Miqdash Bethel Covenant Institution

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Authority: The Tanakh — The Word of Yahweh Alone | Devarim 19:15 — Two or Three Witnesses

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