

September 2015

Dear Friends and Supporters,

We are all no doubt concerned for the difficulties our state is facing. The first special session was to treat revenue shortfalls, but virtually nothing was done. There was an impasse between the Governor and members of the Legislature, and among themselves. A second special session has been called to begin September 8, 2015.

Also, we are sad to hear of the Governor's pending divorce. It is said that divorce is the most traumatic event next to the death of a loved one. The Governor will be experiencing that loss, while dealing with the pressures of his high office.

We need to be in prayer for these matters. We need to pray personally for our leaders. We need to pray for our state and for its leadership to step up and help us resolve the many problems we face. Regardless of the faults or issues elected officials may have personally or with each other, the welfare of our state must take priority.

Many are concerned with a recent bill that passed in the regular session, SB24. This bill requires certain tax exempt organizations to file annual reports with the Alabama Department of Revenue. However, that concern is basically misplaced. This new law does not require all tax exempt organizations, nonprofits, ministries, churches, *etcetera*, to file annual reports. It only requires those who have been granted through a specific law an exemption from Alabama sales, use or lodging taxes. That will not affect most organizations. It may affect, however, those churches which set up "united appeal funds" for purposes of building campaigns and other expenditures. If you have any questions, please check with us and we will be glad to assist you.

This month's Educational Update deals with an issue at the other end of the life spectrum. It was a very interesting case in which we were privileged to participate. We frequently deal with abortion, but just as important is the protection of the disabled, infirm and elderly. Also, along that same line, we have been working on legislation with healthcare providers that will provide uniform "do not resuscitate" orders. There is no law in Alabama covering DNRs. We worked on draft legislation last year, but it was not ready for the 2015 session. Probably, it will come up in the 2016 regular session.

As we return to normal life after summer, please remember to include us in your contribution list. We have been very busy and would very much appreciate additional financial support. Thank you for your ongoing prayers. With personal regards, I am,

Yours very truly,

A. Eric Johnston