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PRESS RELEASE

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The American Civil Liberties Union of Georgia filed suit today in the United States District Court for the Northern District of Georgia, Atlanta Division, asking the Court to declare Georgia's narrow sales tax exemption for Bibles unconstitutional.

"We are not arguing that the State cannot exempt Bibles from the state sales and use tax. This lawsuit argues that if the state is going to exempt the Holy Bible, that it also must exempt other similar literature of a philosophical, religious, and/or spiritual nature." said Maggie Garrett, staff attorney with the ACLU. "The easy solution for the state is to broaden its current exemption."

The ACLU filed the case on behalf of both a Georgia book buyer and a Georgia bookseller.

Candice Apple, a book seller, does not object to a tax exemption for Bibles, as long as her customers who buy other religious literature can be given an exemption for their purchases: "I cannot in good conscience offer a tax exemption to a customer buying a Bible, when the next customer in line buying a similar text from a lesser know religion will incur that tax."

Tom Budlong, a bookbuyer said: "The government should not be taxing books based upon their content. Such policies violate core principals of the First Amendment."

The Supreme Court struck down a nearly identical sales tax provision in

Texas Monthly, Inc. v. Bullock, 489 U.S. 1, 26 (1989). Lower federal courts and state supreme courts have followed suit. *Finlator v. Powers*, 902 F.2d 1158 (4th Cir. 1990); *Ahlburn v. Clark*, 728 A.2d 449 (R.I. 1999); *Haller v. Commonwealth of Pennsylvania*, 728 A.2d 351 (Pa. 1999); *Thayer v. South Carolina Tax Commission*, 413 S.E. 2d 810 (S.C. 1992).

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