



Enhancing Trust

Evangelical Council for Financial Accountability

440 West Jubal Early Drive, Suite 100 • Winchester, VA 22601

July 17, 2018

To: Members of Congress

Re: Nonprofit Parking Tax

The Tax Cuts and Jobs Act, signed into law on December 22, 2017, contains a troubling provision that applies federal income tax to parking benefits provided by tax-exempt organizations to their employees.

Newly added Section 512(a)(7) of the Internal Revenue Code states, “Unrelated business taxable income of an organization shall be increased by any amount for which a deduction is not allowable...by reason of section 274 and which is paid or incurred by such organization for any...parking facility used in connection with qualified parking...The Secretary shall issue such...guidance as may be necessary...including regulations or other guidance providing for the appropriate allocation of depreciation and other costs with respect to facilities used for parking...”

Tax practitioners who have evaluated Section 512(a)(7) generally believe that the result of this new provision is that tax-exempt organizations that provide parking to their employees will be subject to unrelated business income tax on the cost of the parking provided. A nonprofit organization that simply allows its employees to park in a parking lot or garage that is part of the organization’s facilities will be subject to a tax on the cost of the parking provided.

How the parking costs must be measured remains to be addressed in the “regulations or other guidance” to be issued by the IRS. To apply this new requirement, nonprofit employers and their accountants must have guidance addressing exceedingly complex questions of allocations of basis, depreciation, and rent payments among different structures and between employee and non-employee users.

Because of this new tax, many tax-exempt employers, including churches, hospitals, charities, and schools will be required to file federal Form 990-T, and in many cases, state corporate income returns, every year regardless of whether they actually engage in any unrelated business activity.

This new tax was purportedly added to the law to put tax-exempt employers on the same footing as taxable employers with respect to employer-provided parking. (Taxable employers are no longer able to deduct the cost of certain parking benefits provided to their employees.)

This premise is flawed at its core. The very purpose of tax exemption for nonprofit organizations is *not* to have their charitable, religious, and educational activities on the same footing as taxable businesses because of their important work and the inherent challenges associated with raising money to support such work. Furthermore, the federal income tax on unrelated business income is intended to apply to *income* generated from unrelated commercial activities conducted by tax-exempt organizations. Providing parking to employees does not constitute generating income from an unrelated commercial activity and **there is no sound policy basis for applying a tax intended for commercial activity to the essential element of parking by employees of tax-exempt organizations.**

Nonprofit organizations provide over 15 million employee parking spaces. **The overall impact of taxing these parking spaces is absolutely staggering. The cost of the nonprofit parking tax could easily approach a billion dollars** and impair the capacity of these organizations to provide their vital services across the United States.

We ask for your support in repealing Section 512(a)(7) or rendering it practically ineffective by regulation or other administrative guidance from the Treasury Department. The attached Position Statement has been endorsed by nearly 2,500 churches and other nonprofit organizations.

Respectfully,

A handwritten signature in black ink, appearing to read 'Dan Busby', with a long horizontal line extending to the left.

Dan Busby
President

The Evangelical Council of Financial Accountability (ECFA) sets governance, financial management, and resource-raising standards for churches and other Christian organizations, currently number almost 2,300 organizations with over 100,000 employees in the United States.

POSITION STATEMENT

The Idea That Tax-Exempt Employers Should Be Taxed on Parking They Provide to Employees is Highly Inappropriate and Must Be Stopped

The Tax Cuts and Jobs Act contains a troubling provision that applies federal income tax to parking benefits provided by tax-exempt organizations to their employees.

Newly added Section 512(a)(7) of the Internal Revenue Code states, “Unrelated business taxable income of an organization shall be increased by any amount for which a deduction is not allowable...by reason of section 274 and which is paid or incurred by such organization for any...parking facility used in connection with qualified parking...The Secretary shall issue such...guidance as may be necessary...including regulations or other guidance providing for the appropriate allocation of depreciation and other costs with respect to facilities used for parking...”

Tax practitioners who have evaluated Section 512(a)(7) generally believe that the result of this new provision is that tax-exempt organizations that provide parking to their employees will be subject to unrelated business income tax on the cost of the parking provided. A nonprofit organization that simply allows its employees to park in a parking lot or garage that is part of the organization’s facilities will be subject to a tax on the cost of the parking provided.

How the parking costs must be measured remains to be addressed in the “regulations or other guidance” to be issued by the IRS. To apply this new requirement, nonprofit employers and their accountants must have guidance addressing exceedingly complex questions of allocations of basis, depreciation, and rent payments among different structures and between employee and non-employee users.

Because of this new tax, many tax-exempt employers, including churches, hospitals, charities, and schools will be required to file federal Form 990-T, and in many cases, state corporate income returns, every year regardless of whether they actually engage in any unrelated business activity.

This new tax was purportedly added to the law to put tax-exempt employers on the same footing as taxable employers with respect to employer-provided parking. (Taxable employers are no longer able to deduct the cost of certain parking benefits provided to their employees.) **This premise is flawed at its core.** The very purpose of tax exemption for nonprofit organizations is not to have their charitable, religious, and educational activities on the same footing as taxable businesses because of their important work and the inherent challenges associated with raising money to support such work. Furthermore, the federal income tax on unrelated business income is intended to apply to income generated from unrelated commercial activities conducted by tax-exempt organizations. Providing parking to employees does not constitute generating income from an unrelated commercial activity and there is no sound policy basis for applying a tax intended for commercial activity to the essential element of parking by employees of tax-exempt organizations.

The idea that tax-exempt organizations should be taxed on parking they provide to their employees is highly inappropriate and must be stopped.

Section 512(a)(7) should be repealed by Congress or rendered practically ineffective by regulation or other authoritative guidance from the Treasury Department.

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Alaska

Grace Community Church, Inc. dba ChangePoint	Anchorage, AK
Eagle River Grace Church	Eagle River, AK
C4 Ministry & Missions	Fairbanks, AK
Harvest Church	Fairbanks, AK
Corporation of the Catholic Bishop of Juneau	Juneau, AK
Voice for Christ Ministries	Nenana, AK
Family Bible Fellowship and Academy	Soldotna, AK
Missionary Aviation Repair Center	Soldotna, AK
Solid Rock Ministries, Inc.	Soldotna, AK
Church on the Rock	Wasilla, AK

Alabama

First Baptist at McClellan	Anniston, AL
Auburn United Methodist Church	Auburn, AL
Altadena Valley Presbyterian Church	Birmingham, AL
Cathedral Church of the Advent	Birmingham, AL
Haynes Downard, LLP	Birmingham, AL
Launch Global	Birmingham, AL
Philadelphia Baptist Church	Birmingham, AL
Sav-A-Life, Inc.	Birmingham, AL
Scott Dawson Evangelistic Association	Birmingham, AL
The Alabama Baptist	Birmingham, AL
Unevangelized Fields Mission Worldwide, USA	Birmingham, AL
World Reach, Inc.	Birmingham, AL
New Hope Baptist Church of Alabama	Buhl, AL
Care Net Pregnancy Resource Center of Chilton Co., Inc.	Clanton, AL
Partners In Revival aka John Kilpatrick Ministries	Daphne, AL
Romanian-American Mission	Decatur, AL
All Nations Family Worship Center	Dothan, AL
First Baptist Church of Enterprise	Enterprise, AL

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Fairhope Avenue Baptist Church	Fairhope, AL
Hazel Green United Methodist Church	Hazel Green, AL
Hunter Street Baptist Church	Hoover, AL
Downtown Rescue Mission, Inc.	Huntsville, AL
Friendship Baptist Church	Killen, AL
Harvest Pointe Methodist Church	Madison, AL
Oasis of Life dba Wings of Life	Mobile, AL
Victory Health Partners	Mobile, AL
John Ed Mathison Leadership Ministries	Montgomery, AL
Mescal's Children's Center of Hope, Inc.	Montgomery, AL
Four Corners Ministries	Opelika, AL
Global Outreach, Inc.	Orange Beach, AL
Global Outreach Ministries	Parrish, AL
First Baptist Church of Sylacauga	Sylacauga, AL
The Alliance Southern District of the Christian & Missionary Alliance	Trussville, AL
Taylorville Baptist Church	Tuscaloosa, AL
Faith Ministries	Tuskegee, AL

Arkansas

First Baptist Church of Batesville	Batesville, AR
Grace Point Church of Northwest Arkansas	Bentonville, AR
Center for Mission Mobilization	Fayetteville, AR
The Salvation Army	Fort Smith, AR
Shepherd's Chapel	Gravett, AR
Greenbrier First United Methodist Church	Greenbrier, AR
Ron Hutchcraft Ministries, Inc.	Harrison, AR
Christian Motorcyclists Association	Hatfield, AR
Teen Challenge of Arkansas, Inc.	Hot Springs, AR
Arkansas Baptist Foundation	Little Rock, AR
Fellowship Bible Church	Little Rock, AR
Immanuel Baptist Church	Little Rock, AR

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

South City Church of Little Rock	Little Rock, AR
The CALL in Arkansas	Little Rock, AR
Finch Baptist Church	Paragould, AR
Fellowship Bible Church of Northwest Arkansas	Rogers, AR
Loving Choices	Rogers, AR
John Brown University	Siloam Springs, AR
Cross Church of Northwest Arkansas	Springdale, AR
Old Missouri Road Baptist Church	Springdale, AR
Vilonia Church of the Nazarene	Vilonia, AR
Arizona	
Arizona Hills Community Church	Anthem, AZ
Grace North Church	Anthem, AZ
Cornerstone Christian Center	Avondale, AZ
Cornerstone Community Development Corporation	Avondale, AZ
Cornestone Outreach Ministries	Avondale, AZ
White Tanks Southern Baptist Church	Buckeye, AZ
Light of the Desert Lutheran Church	Cave Creek, AZ
North Ridge Community Church	Cave Creek, AZ
Desert Springs Church	Chandler, AZ
Life Spring Church	El Mirage, AZ
Indian Bible College	Flagstaff, AZ
Made New Church	Flagstaff, AZ
Sunshine Rescue Mission, Inc	Flagstaff, AZ
Calvary East Valley	Gilbert, AZ
Sun Valley Community Church	Gilbert, AZ
Faith Bible Church	Glendale, AZ
Pure Heart Church	Glendale, AZ
Christ Presbyterian Church	Goodyear, AZ
Desert Springs Community Church	Goodyear, AZ
The River Church	Goodyear, AZ

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Bread of Life Mission of Holbrook	Holbrook, AZ
Expected End Ministries	Maricopa, AZ
First Church of the Nazarene	Mesa, AZ
First Southern Baptist Church	Mesa, AZ
Generation Church	Mesa, AZ
Indopartners Agency	Mesa, AZ
KidZ at Heart International	Mesa, AZ
Mesa Baptist Church	Mesa, AZ
New Life Assembly of God	Mesa, AZ
Samaritan Aviation	Mesa, AZ
Camelback Bible Church	Paradise Valley, AZ
Paradise Valley United Methodist Church	Paradise Valley, AZ
Global Training Network	Peoria, AZ
Harvest Church Assembly of God	Peoria, AZ
Arizona Christian University	Phoenix, AZ
Arrowhead Messianic Congregation	Phoenix, AZ
Bethany Bible Church	Phoenix, AZ
BridgeBuilders International Leadership Network	Phoenix, AZ
Carefree Vineyard Church	Phoenix, AZ
Center for Arizona Policy	Phoenix, AZ
Crisis Pregnancy Centers of Greater Phoenix	Phoenix, AZ
Desert Breeze Community Church	Phoenix, AZ
First Christian Church	Phoenix, AZ
Food for the Hungry	Phoenix, AZ
Harvest Bible Church	Phoenix, AZ
Jesus Church Phoenix	Phoenix, AZ
Jewish Voice Ministries Inetrnational	Phoenix, AZ
Leadership Catalyst dba Truefaced	Phoenix, AZ
Mexican Gospel Mission, Inc.	Phoenix, AZ
MIO Frontiers	Phoenix, AZ

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

North Valley Baptist Church	Phoenix, AZ
Redeemed Outreach and Set Free Ministries	Phoenix, AZ
Shadow Rock Congregational Church	Phoenix, AZ
The Evangelical Church Fundamental Baptist Independent	Phoenix, AZ
The Neighborhood Christian Clinic	Phoenix, AZ
American Lutheran Church	Prescott, AZ
UCYV	Prescott, AZ
Our Lady of Guadalupe Roman Catholic Church	Queen Creek, AZ
Alliance Defending Freedom	Scottsdale, AZ
Arcadia City Church	Scottsdale, AZ
Coolwater Christian Church	Scottsdale, AZ
Family Matters	Scottsdale, AZ
Highlands Church of Scottsdale	Scottsdale, AZ
Islamic Education Foundation of Arizona	Scottsdale, AZ
La Casa De Cristo Lutheran Church	Scottsdale, AZ
McDowell Mountain Community Church	Scottsdale, AZ
Mission ONE	Scottsdale, AZ
Mountain View Presbyterian Church	Scottsdale, AZ
Phoenix Seminary	Scottsdale, AZ
Rock Church Assembly of God	Scottsdale, AZ
Saint Barnabas on the Desert Episcopal Church	Scottsdale, AZ
Saint Patrick Catholic Community	Scottsdale, AZ
Sedona Seventh Day Adventist Church	Sedona, AZ
Bellevue Heights Church	Sun City, AZ
Grace Bible Church	Sun City, AZ
Messianic Ministries of Arizona	Sun City, AZ
Christian Motorsports International, Inc.	Tempe, AZ
Elizabeth Wesley & Associates	Tempe, AZ
In Touch Mission International	Tempe, AZ
Living Faith Anglican Church	Tempe, AZ

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Cactus Community Church	Tucson, AZ
Casas Adobes Baptist Church	Tucson, AZ
Harvest Media Ministry	Tucson, AZ
New Life Bible Fellowship	Tucson, AZ
Crossroads Mission	Yuma, AZ
Faith Baptist Church	Yuma, AZ

California

Joni and Friends	Agoura Hills, CA
Bay Area Chinese Bible Church	Alameda, CA
Compass Bible Church	Aliso Viejo, CA
Iwa, Inc.	Altadena, CA
Rivers of Life Church	Alturas, CA
Church Resource Ministries	Anaheim, CA
Eastside Christian Church	Anaheim, CA
The Rock Church	Anaheim, CA
Iglesia Biblica Bautista Antioquia	Antioch, CA
Grace Bible Church	Arroyo Grande, CA
Asian Access	Artesia, CA
Azusa Pacific University	Azusa, CA
Hartland Christian Camp	Badger, CA
Bakersfield First Assembly	Bakersfield, CA
Bakersfield Pregnancy Center	Bakersfield, CA
Children To Love International	Bakersfield, CA
International Christian Ministries	Bakersfield, CA
Valley Baptist Church	Bakersfield, CA
Pine Summit Camp & Conference Center	Big Bear Lake, CA
Alpine Camp and Conference Center	Blue Jay, CA
The Cause Church	Brea, CA
Giving Children Hope	Buena Park, CA
HER Hope Empowers Restoration	Camarillo, CA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

The Home Church	Campbell, CA
Christian Mission for the United Nations Community	Carlsbad, CA
Jesus Lord Mission Ministries	Carmichael, CA
St. Augustine of Canterbury	Chico, CA
Shadow Mountain Community Church	Chula Vista, CA
Clovis Hills Community Church	Clovis, CA
Medical Ministries International	Clovis, CA
Sierra Pacific Conference	Colfax, CA
The Brook Church	Colton, CA
Grace Chinese Alliance Church	Concord, CA
The Bay Church	Concord, CA
Carpet Enterprises	Corona, CA
Friends of Temescal, Inc.	Corona, CA
Olive Branch Community Church	Corona, CA
Rock Harbor Church	Costa Mesa, CA
Inter-Community Church of God	Covina, CA
Reasons to Believe	Covina, CA
Thousand Pines Christian Camp	Crestline, CA
Bell Baptist Church	Cudahy, CA
Epicentre West Los Angeles	Culver City, CA
Grace Church	Desert Hot Springs, CA
Grace Church Desert Hot Springs	Desert Hot Springs, CA
Calvary Chapel of Downey	Downey, CA
Valley Christian Center	Dublin, CA
East Valley Christian Fellowship	El Cajon, CA
Rock Church	El Cajon, CA
Shadow Mountian Community Church	El Cajon, CA
Distrito Hispano Suroeste de la Iglesia Wesleyana	El Monte, CA
El Monte Wesleyan Christian Church	El Monte, CA
Immigration Center for Women and Children	El Monte, CA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Hope Lutheran Church of West Contra Costa County	El Sobrante, CA
St. Peter's Lutheran Church	Elk Grove, CA
United Methodist Church of Elk Grove	Elk Grove, CA
TriCord Mentors	Fair Oaks, CA
Oak Hills Church	Folsom, CA
Water of Life Community Church	Fontana, CA
Arise Church	Fremont, CA
First Assembly of God	Fremont, CA
Hope Community Church	Fremont, CA
California Family Council	Fresno, CA
Evangel Home, Inc.	Fresno, CA
Northpark Community Church	Fresno, CA
Northpointe Community Church	Fresno, CA
First Baptist Church dba Wilshire Avenue Community Church	Fullerton, CA
First Evangelical Free Church of Fullerton	Fullerton, CA
New Horizon Christian Community Church	Gardena, CA
222 Ministries USA	Glendale, CA
United Community Church	Glendale, CA
Church of the Brethren of Glendora California	Glendora, CA
Foothill Church	Glendora, CA
Lion of Judah Ministries	Goleta, CA
Hillcrest Christian School	Granada Hills, CA
Twin Cities Church	Grass Valley, CA
Comunidad Misionera Cristiana	Hacienda Heights, CA
Oasis of Hollywood	Hollywood, CA
Hume Lake Christian Camps	Hume, CA
Ministry Business Services, Inc.	Huntington Beach, CA
Refuge Calvary Chapel	Huntington Beach, CA
Advent Christian Conference Of Southern California	Idyllwild, CA
Southwest Church	Indian Wells, CA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Las Palmas Community Church	Indio, CA
The Church of Pentecost USA, Inc.	Inglewood, CA
Household of Faith Church	Irvine, CA
New Life	Jackson, CA
Green Hills Baptist Church	La Habra, CA
Heights Christian Schools	La Habra Heights, CA
Del Cerro Baptist Church	La Mesa, CA
Crossline Community Church	Laguna Hills, CA
Lambs Fellowship	Lake Elsinore, CA
Compassion Ventures, Inc	Lake Forest, CA
Arbor Road Church	Lakewood, CA
Church Assistance Ministry	Lancaster, CA
Desert Vineyard Church	Lancaster, CA
Lancaster Baptist Church	Lancaster, CA
First Street Community Church	Lincoln, CA
Vine Life Ministries, Inc., dba The Salt Mine	Lincoln, CA
Celebration Christian Center	Livermore, CA
Cornerstone Fellowship	Livermore, CA
Shepherd's Gate	Livermore, CA
Christian Mentors Network, Inc.	Long Beach, CA
Long Beach Rescue Mission	Long Beach, CA
Renewed Life Church	Long Beach, CA
Eagle Rock Baptist Church	Los Angeles, CA
Full Armor Outreach	Los Angeles, CA
Iglesia Templo De Poder Wesleyan Churches	Los Angeles, CA
Japanese Evangelical Missionary Society	Los Angeles, CA
Kardia United Methodist Church	Los Angeles, CA
Los Angeles Mission	Los Angeles, CA
Union Rescue Mission	Los Angeles, CA
Venice Free Methodist Church	Los Angeles, CA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

World Impact	Los Angeles, CA
Calvary Community Church	Manteca, CA
God's Helping Hand Ministries	Menifee, CA
Celebration Radio	Merced, CA
Reverence Bible Church	Mission Viejo, CA
Agape Children's Ministry	Modesto, CA
Sunrise Christian Fellowship	Modesto, CA
Calvary Chapel of Moreno Valley	Moreno Valley, CA
Koinonia Evangelistic Center	Moreno Valley, CA
Regular Baptist Conference of Southern California	Moreno Valley, CA
Conservative Baptist Association of Northern California	Morgan Hill, CA
Mount Hermon Association, Inc.	Mount Hermon, CA
Saint Andrews Presbyterian Church	Newport Beach, CA
Norco Christian Church	Norco, CA
Feeding God's Children Fellowship	North Highlands, CA
Open Arms Pregnancy Clinic	Northridge, CA
River Oak Grace Community Church	Oakdale, CA
Sugar Pine Christian Camps	Oakhurst, CA
Park Boulevard Presbyterian Church	Oakland, CA
Alliance Redwoods Conference Grounds	Occidental, CA
Calvary Chapel of Oceanside	Oceanside, CA
Seekers International Foundation	Oceanside, CA
Pastors Discipleship Network	Oxnard, CA
Rescue Mission Alliance	Oxnard, CA
Antelope Valley Foursquare Church	Palmdale, CA
China Ministries International	Pasadena, CA
Lake Avenue Congregational Church	Pasadena, CA
Move a Child Higher, Inc.	Pasadena, CA
Chinese Christian Mission	Petaluma, CA
First Baptist Church of Pomona dba Purpose Church	Pomona, CA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Mount Sinai Church of God in Christ	Pomona, CA
New Life Community Church	Pomona, CA
Shepherd Church	Porter Rance, CA
Westfield Christian Church	Porterville, CA
First Christian Church of Ramona	Ramona, CA
India Gospel Outreach	Rancho Cucamonga, CA
Transworld Vision	Rancho Cucamonga, CA
High Point Assembly of God	Red Bluff, CA
Bethel Church	Redding, CA
Iris Global	Redding, CA
Mastermedia International, Inc.	Redlands, CA
Mennonite Brethren Homes, Inc.	Reedley, CA
Redeemer's Church	Reedley, CA
Lifespring Church	Riverside, CA
Magnolia Church	Riverside, CA
Teen Challenge of Southern California	Riverside, CA
The GO Fund	Riverside, CA
Educational Media Foundation	Rocklin, CA
Mosaic Christian Church	Rocklin, CA
William Jessup University	Rocklin, CA
North American Baptists, Inc.	Roseville, CA
Valley Springs Presbyterian Church	Roseville, CA
Southpoint Christian Center	Sacramento, CA
The Orchard	Sacramento, CA
Medical Ambassadors International	Salida, CA
Grace Community Church	Salinas, CA
The Rock Church and World Outreach Center	San Bernardino, CA
Christian Leadership Alliance	San Clemente, CA
Foundation For His Ministry	San Clemente, CA
Centro Familiar Cristiano	San Diego, CA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

City of Refuge Church	San Diego, CA
Community Bible Church	San Diego, CA
Maranatha Chapel	San Diego, CA
Mission Valley Christian Fellowship dba Grace Christian Schools	San Diego, CA
Point Loma Nazarene University	San Diego, CA
San Diego Rescue Mission	San Diego, CA
San Diego Rock Church	San Diego, CA
Christ's Church of the Valley	San Dimas, CA
Life Pacific College	San Dimas, CA
West Portal Lutheran Church and School	San Francisco, CA
412 Church	San Jacinto, CA
Christian Management Association	San Jose, CA
Cityteam Ministries	San Jose, CA
Harvest Evangelism	San Jose, CA
Maranatha Christian Center	San Jose, CA
New Generations	San Jose, CA
Transform Our World	San Jose, CA
Victory Outreach San Jose	San Jose, CA
Lake Church	San Marcos, CA
Church of the Valley	San Martin, CA
Samaritan Way Ministries	San Pablo, CA
San Ramon Presbyterian Church	San Ramon, CA
Greenville Country Church	Santa Ana, CA
SoCal Network Assemblies of God	Santa Ana, CA
Aurora Communications International, Inc.	Santa Barbara, CA
First Presbyterian Church of Santa Barbara	Santa Barbara, CA
Santa Barbara Rescue Mission	Santa Barbara, CA
Grace Baptist Church of Newhall	Santa Clarita, CA
The Master's University & Seminary	Santa Clarita, CA
Santa Cruz Bible Church	Santa Cruz, CA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Grave Church	Santa Maria, CA
Santa Monica Nazarene	Santa Monica, CA
Stony Point Christian Fellowship	Santa Rosa, CA
Saratoga Federated Church	Saratoga, CA
Kids for the Kingdom	Sebastopol, CA
Mt. Gilead Bible Camp & Conference Center	Sebastopol, CA
The Journey Church	Sonora, CA
Calvary Chapel of South Lake Tahoe	South Lake Tahoe, CA
LifeSong Ministries, Inc.	Stockton, CA
Grace Community Church of the Valley	Sun Valley, CA
Congregatiional Community Church	Sunnyvale, CA
Christian Valley Church	Susanville, CA
Global Recordings Network USA	Temecula, CA
Reliance Church	Temecula, CA
Sunridge Community Church	Temecula, CA
Asian Internet Bible Institute International dba Cybermissions	Torrance, CA
Lighthouse Community Church	Torrance, CA
Missionary Gospel Fellowship	Turlock, CA
Turlock Pregnancy and Health Center	Turlock, CA
Empowering Lives International	Upland, CA
Upland Manor Senior Christian Living	Upland, CA
The Father's House	Vacaville, CA
Grace to You	Valencia, CA
Higher Vision Church	Valencia, CA
First Baptist Church of Vallejo	Vallejo, CA
Ventura Missionary Church	Ventura, CA
Discipleship Journeys with Jesus	Vista, CA
North Coast Church	Vista, CA
Community Baptist Church	Waterford, CA
Faith Inter-Community Church	Whittier, CA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Morning Star Christian Chapel

Whittier, CA

Spirit Wind Creations

Winchester, CA

First Baptist Church of Windsor

Windsor, CA

Colorado

Branaugh Law Offices, P.C.

Arvada, CO

TransformAsia

Aurora, CO

The Vail Church

Avon, CO

Camp IdRaHaJe

Bailey, CO

Calvary Bible Evangelical Free Church

Boulder, CO

Centers for Christian Study International

Boulder, CO

United Brethren Community Fellowship Mission

Burlington, CO

Evangelical Free Church of Canon City

Canon City, CO

New Horizons Ministries Inc

Canon City, CO

The Vineyard

Canon City, CO

Faith Lutheran Church

Castle Rock, CO

Bethany Evangelical Free Church

Centennial, CO

Colorado Christian Services

Centennial, CO

Encounter Church

Centennial, CO

Bethesda Associates

Colorado Springs, CO

Bethesda Foundation

Colorado Springs, CO

Bethesda Ministries

Colorado Springs, CO

Bill Anderson Leadership Consulting, Inc.

Colorado Springs, CO

Capin Crouse, LLP

Colorado Springs, CO

Church For All Nations

Colorado Springs, CO

Community Bible Study

Colorado Springs, CO

Development Associates International

Colorado Springs, CO

EMIT USA, Inc.

Colorado Springs, CO

Engineering Ministries International

Colorado Springs, CO

Entrust

Colorado Springs, CO

European Christian Mission International

Colorado Springs, CO

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Every Home for Christ	Colorado Springs, CO
Focus on the Family	Colorado Springs, CO
Global Action	Colorado Springs, CO
Hope and Home	Colorado Springs, CO
International Students, Inc.	Colorado Springs, CO
Living Hope Church	Colorado Springs, CO
Living Hope Church of Colorado Springs	Colorado Springs, CO
National Day of Prayer Task Force	Colorado Springs, CO
OC International	Colorado Springs, CO
One Challenge International, Inc.	Colorado Springs, CO
Paraclete Mission Group	Colorado Springs, CO
Radiant Church	Colorado Springs, CO
Reach Beyond	Colorado Springs, CO
Reach One Touch One Ministries	Colorado Springs, CO
Rocky Mountain Calvary Chapel, Inc.	Colorado Springs, CO
The Alliance Development Fund, Inc.	Colorado Springs, CO
The Christian and Missionary Alliance	Colorado Springs, CO
The Navigators	Colorado Springs, CO
The Orchard Foundation	Colorado Springs, CO
University Assembly	Colorado Springs, CO
Vineyard	Colorado Springs, CO
World Radio Missionary Fellowship, Inc.	Colorado Springs, CO
Young Life	Colorado Springs, CO
Youth With A Mission Strategic Frontiers	Colorado Springs, CO
Christian Discipleship Center	Cortez, CO
Grace Community Church of Crawford	Crawford, CO
Alternatives Pregnancy Center Inc	Denver, CO
Association for Christian Conferences, Teaching, and Service	Denver, CO
Denver Rescue Mission	Denver, CO
Denver Seminary	Denver, CO

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

FORGE	Denver, CO
FORGE Kingdom Building Ministries	Denver, CO
Generations City Church	Denver, CO
Transforming Creatives	Denver, CO
Women's Resource Center of the Rockies	Dillon, CO
Women's Resource Center of the Rockies	Dillon, CO
Golden Bell Camp and Conference Center	Divide, CO
Solid Rock Camp and Retreat Center	Divide, CO
Elbert Christian Church	Elbert, CO
Cherry Creek Presbyterian Church	Englewood, CO
Christian Military Fellowship	Englewood, CO
WorldVenture	Englewood, CO
Youth for Christ USA	Englewood, CO
Rocky Mountain Evangelical Free Church of Estes Park	Estes Park, CO
Colorado Life Church	Evergreen, CO
Alpha Center	Fort Collins, CO
English Language Institute China	Fort Collins, CO
First Presbyterian Church	Fort Collins, CO
Group Cares	Fort Collins, CO
Outpost Calvary Chapel	Fort Lupton, CO
Our Lady of Loreto	Fox Field, CO
Monument View Bible Church	Fruita, CO
Youth United Church Camps, Inc.	Glean Heaven, CO
Healing Waters International	Golden, CO
Healing Waters International	Golden, CO
Calvary Baptist Church	Greeley, CO
Frontier Labourers for Christ	Highlands Ranch, CO
First Church of the Nazarene	La Junta, CO
Bear Valley Church	Lakewood, CO
Centennial Covenant Church	Littleton, CO

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

China Partner	Littleton, CO
Christian World Outreach	Littleton, CO
Foothills Bible Church	Littleton, CO
Front Range Christian School	Littleton, CO
Mission Hills Baptist Church	Littleton, CO
OMF International	Littleton, CO
Crossroads Covenant Church	Loveland, CO
Revive Christian Church	Loveland, CO
Summit Ministries, Inc.	Manitou Springs, CO
Children's HopeChest	Palmer Lake, CO
Messenger International	Palmer Lake, CO
Missionary Internship, Inc.	Palmer Lake, CO
Family Worship Center	Pueblo, CO
The Colorado District of the Church of the Nazarene	Thornton, CO
Connecticut	
Bridgeport Rescue Mission	Bridgeport, CT
John Murator Ministries, Inc.	Bristol, CT
Fellowship of Christians in Universities and Schools	New Canaan, CT
Faith Living Church	Southington, CT
Grace Evangelical Free Church	Stamford, CT
Stamford Baptist Church	Stamford, CT
Stratford Baptist Church	Stratford, CT
Washington, D.C.	
Capitol Hill Baptist Church	Washington, DC
Church of the Advent	Washington, DC
Concerned Women for America	Washington, DC
Council for Christian Colleges & Universities	Washington, DC
Family Research Council	Washington, DC
Grace Presbyterian Church	Washington, DC
Lowell School	Washington, DC

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

National Catholic Development Conference	Washington, DC
National Religious Broadcasters	Washington, DC
Smyrna Ministries International	Washington, DC
Southeast Ministry	Washington, DC

Delaware

Delmarva Christian Schools	Georgetown, DE
Calvary Wesleyan Church	Harrington, DE
New Life Christian Fellowship	Wilmington, DE
Sunday Breakfast Mission	Wilmington, DE

Florida

Fellowship Church	Alachua, FL
First Baptist Church of Alachua	Alachua, FL
Z Ministries, Inc. dba Z88.3	Altamonte Springs, FL
Avon Park Camp Association	Avon Park, FL
Church Of All Nations	Boca Raton, FL
Cross Catholic Outreach	Boca Raton, FL
Spanish River Presbyterian Church	Boca Raton, FL
Anchor Christian Church	Bonita Springs, FL
Faith Farm Ministries	Boynton Beach, FL
Aurora Ministries, Inc.	Bradenton, FL
Crossing Cultures International	Brandon, FL
Emmaus Baptist College, Inc.	Brandon, FL
First Baptist Church of Brandon	Brandon, FL
Jericho Road Ministries, Inc.	Brooksville, FL
The Rock Tabernacle of Praise & Worship	Brooksville, FL
The First Christian Church of Cape Coral	Cape Coral, FL
Christian Help Foundation Inc.	Casselberry, FL
Covered Bridge Ministries, Inc.	Casselberry, FL
Man in the Mirror, Inc.	Casselberry, FL
Countryside Christian Church	Clearwater, FL

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Emmanuel Community Church	Clearwater, FL
Family Christian Center	Clermont, FL
First Baptist of Davenport	Davenport, FL
Sheridan House Family Ministries	Davie, FL
South Florida Church of Christ	Davie, FL
Bethel Ministries, Inc.	Daytona Beach, FL
Kairos Prison Ministry International	DeBary, FL
Jesus People Proclaim International Church	Deerfield Beach, FL
First Assembly of God	DeFuniak Springs, FL
Metro Life Church	Doral, FL
First United Methodist Church of Dunedin	Dunedin, FL
Grand View Church	Dunnellon, FL
First United Methodist Church	Eustis, FL
Calvary Chapel of Fort Lauderdale	Fort Lauderdale, FL
D. James Kennedy Ministries	Fort Lauderdale, FL
Fort Lauderdale Rescue Tabernacle	Fort Lauderdale, FL
HOPE South Florida	Fort Lauderdale, FL
Love A Child, Inc.	Fort Myers, FL
New Salem Baptist Church	Fort Myers, FL
Geneva Church of God	Geneva, FL
Glenwood Presbyterian Church	Glenwood, FL
Landmark Baptist Church, Inc.	Haines City, FL
Hernando Church of the Nazarene	Hernando, FL
Fellowship Church High Springs	High Springs, FL
Hollywood Faith Christian Church	Hollywood, FL
Arlington United Methodist Church	Jacksonville, FL
Bethel Baptist Church	Jacksonville, FL
Bethel Institutional Baptist Church	Jacksonville, FL
Cedar Bay Baptist Church	Jacksonville, FL
Celebration Church of Jacksonville	Jacksonville, FL

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

First Baptist Church of Jacksonville	Jacksonville, FL
First Baptist Church of Jacksonville, Inc.	Jacksonville, FL
First Coast Women's Services	Jacksonville, FL
Go To Nations	Jacksonville, FL
Grace International Church	Jacksonville, FL
Jessie Ball duPont Fund	Jacksonville, FL
Old Plank Road Baptist Church	Jacksonville, FL
Christian Life Missions	Lake Mary, FL
Lake Aurora Christian Assembly	Lake Wales, FL
Palm Missionary Ministries, Inc.	Lake Wales, FL
A Woman's Choice	Lakeland, FL
Florida Annual Conference of The United Methodist Church	Lakeland, FL
Peninsular Florida District Council of the Assemblies of God, Inc.	Lakeland, FL
Metro Life Church Florida, Inc.	Largo, FL
New Life Solutions, Inc.	Largo, FL
Reciprocal Ministries International, Inc.	Lehigh Acres, FL
First Baptist Church of Longwood	Longwood, FL
Grace Family Church	Lutz, FL
ASON International, Inc.	Melbourne, FL
Brevard Rescue Mission, Inc.	Melbourne, FL
Bridges for Peace USA	Melbourne, FL
Central Life Church	Melbourne, FL
Christian Care Ministry, Inc.	Melbourne, FL
People of Destiny Christian Fellowship	Melbourne, FL
Calvary Chapel of Merritt Island	Merritt Island, FL
Alfalit International, Inc.	Miami, FL
Christ Fellowship Miami	Miami, FL
Grace International, Inc.	Miami, FL
Greater Miami Youth for Christ	Miami, FL
Old Cutler Presbyterian Church	Miami, FL

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Words of Life Fellowship Church	Miami, FL
Cosmopolitan Baptist Church	Miami Gardens, FL
Pregnancy Resource Center, Inc.	Milton, FL
First Baptist Church of Naples	Naples, FL
Living Word Family Church	Naples, FL
Naples First Church of the Nazarene	Naples, FL
Saint Matthews House	Naples, FL
St. Matthew's House	Naples, FL
First Baptist Church	New Port Richey, FL
ECHO, Inc.	North Fort Myers, FL
First Baptist Church Of Ocala	Ocala, FL
Habitat for Humanity of Marion County, Inc.	Ocala, FL
The Rock Family Church	Ocala, FL
The Refuge Ranch, Inc.	Okeechobee, FL
Dream Mentors International	Orange Park, FL
Association for Biblical Higher Education	Orlando, FL
Batts Morrison Wales & Lee	Orlando, FL
Calvary Chapel of South Orlando	Orlando, FL
Cru	Orlando, FL
Discovery Church, Inc.	Orlando, FL
Distant Shores Media	Orlando, FL
First Baptist Church of Orlando	Orlando, FL
First Baptist Orlando	Orlando, FL
First Baptist Orlando	Orlando, FL
First Presbyterian Church of Orlando	Orlando, FL
Genesis Church	Orlando, FL
Heart of the City Foundation	Orlando, FL
Missionary Ventures International, Inc.	Orlando, FL
New Beginnings Healing Center, Inc.	Orlando, FL
Pioneers	Orlando, FL

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Reliant Mission	Orlando, FL
Saint Luke's United Methodist Church	Orlando, FL
Thrive Orlando Women's Healthcare	Orlando, FL
Wycliffe Associates	Orlando, FL
Wycliffe Bible Translators	Orlando, FL
The Master's Academy	Oviedo, FL
Christ Fellowship	Palm Beach Gardens, FL
MINTS International Seminary	Palmetto Bay, FL
Covenant Presbyterian Church	Panama City, FL
Oasis Worship Center	Panama City Beach, FL
First Christian Church	Pensacola, FL
Globe International Ministries, Inc.	Pensacola, FL
First Baptist Church of Plant City	Plant City, FL
Cross International	Pompano Beach, FL
OneHope, Inc.	Pompano Beach, FL
Brevard Baptist Association	Rockledge, FL
Grace Fellowship of Brevard, Inc.	Rockledge, FL
Vida Familiar Church	Saint Cloud, FL
Ethnos360	Sanford, FL
New Hope Community Outreach Church	Sanford, FL
Faith Life Church	Sarasota, FL
Sarasota Alliance Church	Sarasota, FL
Tabernacle Church	Sarasota, FL
Global Commission Church	Seminole, FL
Shalimar United Methodist Church	Shalimar, FL
First United Methodist Church of Spring Hill	Spring Hill, FL
Equipping Leaders International	St. Augustine, FL
Saint Johns Academy	St. Augustine, FL
Worldwide Proclamation, Inc.	St. Augustine, FL
Grace Lutheran Church of St. Cloud	St. Cloud, FL

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Faith Community Church	St. Johns, FL
Revive Church	Stuart, FL
Village View Community Church	Summerfield, FL
Sun City Center United Methodist Church	Sun City Center, FL
City Church Tallahassee	Tallahassee, FL
First Baptist Church of Tampa	Tampa, FL
Hyde Park United Methodist Church	Tampa, FL
Generations Christian Church	Trinity, FL
Epic Missions, Inc.	Vero Beach, FL
First Baptist Church of West Palm Beach	West Palm Beach, FL
Urban Youth Impact	West Palm Beach, FL
Women in the Window International	West Palm Beach, FL
Beulah Baptist Church	Winter Garden, FL
First Baptist Church of Winter Garden	Winter Garden, FL
Global Teams International	Winter Springs, FL
Georgia	
Northwest Christian Church	Acworth, GA
Summit Baptist Church	Acworth, GA
World Bridge Ministries	Acworth, GA
Emerging Leaders, Inc.	Alpharetta, GA
Mully Children's Family USA	Alpharetta, GA
North American Mission Board	Alpharetta, GA
North Point Ministries, Inc.	Alpharetta, GA
Ravi Zacharias International Ministries, Inc.	Alpharetta, GA
The North American Mission Board of the SBC Inc.	Alpharetta, GA
Atlanta Mission	Atlanta, GA
Blackaby Ministries International	Atlanta, GA
Christ Church Presbyterian	Atlanta, GA
Global Missions Project, Inc.	Atlanta, GA
Intown Community School	Atlanta, GA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Leading The Way with Dr. Michael Youssef	Atlanta, GA
Missio International	Atlanta, GA
Missio Nexus	Atlanta, GA
Mission: Hope	Atlanta, GA
North Avenue Presbyterian Church	Atlanta, GA
Passion City Church	Atlanta, GA
Sixty Feet	Atlanta, GA
Tenth Street Underwood Memorial United Methodist Church	Atlanta, GA
The Grace Trust, Inc.	Atlanta, GA
Touching Lives, Inc.	Atlanta, GA
Friends With Jesus, Inc.	Bainbridge, GA
Freedom's Light Church of God	Ball Ground, GA
Promise686, Inc.	Berkeley Lake, GA
First Baptist Church of Blackshear	Blackshear, GA
Rick Bonfim Ministries	Bogart, GA
Calvary Chapel of Gwinnette	Buford, GA
Faith Worship Center	Calhoun, GA
Caspar McCloud Ministries	Canton, GA
First Christian Church	Carrollton, GA
International Leadership Institute	Carrollton, GA
Crosspoint City	Cartersville, GA
Liberty Square Church of God	Cartersville, GA
Living Free Ministries	Chattanooga, GA
Truett McConnell University	Cleveland, GA
World Changers Church International	College Park, GA
Teen Challenge Southeast	Columbus, GA
Wynnbrook Baptist Church	Columbus, GA
First Baptist Church of Conyers	Conyers, GA
Whispering Hope Women's Resource and Pregnancy Center	Cumming, GA
Hebron Baptist Church	Dacula, GA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Shepherd's Refuge dba Selah Ministries, Inc.	Dahlonega, GA
Liberty Church	Danielsville, GA
Dawson First Assemgly of God	Dawson, GA
Briarlake Baptist Church	Decatur, GA
Interface Ministries, Inc.	Decatur, GA
Kings Way Baptist Church	Douglasville, GA
Pregnancy Resource Center Medical of Douglas County	Douglasville, GA
Georgia Baptist Mission Board	Duluth, GA
Living on the Edge with Chip Ingram	Duluth, GA
Worldwide Discipleship Association, Inc.	Fayetteville, GA
Free Chapel	Gainesville, GA
First Assembly of God	Griffin, GA
Church of Christ	Jasper, GA
Italy for Christ	Kennesaw, GA
RiverStone Church	Kennesaw, GA
Teach One to Lead One	Kennesaw, GA
First Methodist Church	Lawrenceville, GA
Mission to the World	Lawrenceville, GA
New Life Praise Center	Lawrenceville, GA
PCA Retirement & Benefits	Lawrenceville, GA
World Thrust International	Lawrenceville, GA
Ambassadors for Christ International, Ltd.	Lilburn, GA
College of Prayer International	Lilburn, GA
Fairfield Baptist Church	Lithonia, GA
American Anglican Council	Loganville, GA
Source of Light Ministries International, Inc.	Madison, GA
First United Methodist Church of Marietta	Marietta, GA
Johnson Ferry Baptist Church	Marietta, GA
North River Church of Christ, Inc.	Marietta, GA
First Baptist Church of McCaysville	McCaysville, GA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Kingdom Dominion World Ministries	McDonough, GA
Salem Baptist Church	McDonough, GA
Southside Baptist Network	McDonough, GA
Wesley Chapel United Methodist Church	McDonough, GA
Monroe Presbyterian Church	Monroe, GA
Newsong Church	Monroe, GA
Luthern Church	Morganton, GA
Rock Springs Baptist Church	Morrow, GA
CrossPoint Community Church	Newnan, GA
The Gilead Institute of America	Norcross, GA
Culum Family Ministries, Inc.	Peachtree Corners, GA
Haggai International	Peachtree Corners, GA
One Heart Church	Peachtree Corners, GA
Mars Hill Community Church	Powder Springs, GA
Woodstation United Methodist Church	Ringgold, GA
Christ Fellowship Church	Roswell, GA
Roswell Community Church	Roswell, GA
She Is Safe	Roswell, GA
Community Bible Church of Savannah	Savannah, GA
Compassion Christian Church	Savannah, GA
Calvary Praise Center	Snellville, GA
Extreme Response International	Snellville, GA
The Greater Works Networks	Stonecrest, GA
First Alliance Church	Toccoa, GA
Bible Training Centre for Pastors	Tucker, GA
AlongSide Asia	Tyrone, GA
Hawaii	
Kaimuki Church	Hawaii, HI
Kamari Christian Church	Hawaii, HI
Thy Word Ministries	Hilo, HI

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Ohana Baptist Church	Honolulu, HI
Pacific Rim Christian University	Honolulu, HI
YWAM Ships	Kailua Kona, HI
Kona Coast Assembly Of God	Kailua-Kona, HI
Kapaa Foursquare Church	Kapaa, HI
Iowa	
Stonebrook Community Church	Ames, IA
Trinity Bible Church of Cedar Falls	Cedar Falls, IA
International Messengers	Clear Lake, IA
Grace Evangelical Free Church	Davenport, IA
Harvest Bible Chapel of the Quad Cities	Davenport, IA
Central Region Open Bible Churches	Des Moines, IA
Hope Ministries	Des Moines, IA
Open Bible Churches	Des Moines, IA
Emmaus Bible College	Dubuque, IA
Lifeline Church	Dunlap, IA
Cedar Springs Camp and Retreat	Floyd, IA
Iowa District West	Fort Dodge, IA
Iowa District West of The Lutheran Churchâ€™Missouri Synod	Fort Dodge, IA
Faith Family Church	Harlan, IA
Living Water United Methodist Church	Marion, IA
Center Street Baptist Church	Marshalltown, IA
First Presbyterian Church	Marshalltown, IA
Ingham Okoboji Lutheran Bible Camp	Milford, IA
Regional Synod of the Heartland	Orange City, IA
First Presbyterian Church	Ottumwa, IA
Northgate Church	Ottumwa, IA
Hope Haven, Inc.	Rock Valley, IA
Crosswinds Church	Spirit Lake, IA
Ashworth Road Baptist Church	West Des Moines, IA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Idaho

Christ Country Cowboy Church	Blackfoot, ID
Boise Rescue Mission	Boise, ID
Freedom Encounters Ministries	Boise, ID
Canyon Hill Church of the Nazarene	Caldwell, ID
Christ Community Church	Idaho Falls, ID
Idaho Falls Rescue Mission - Ruth House	Idaho Falls, ID
Palouse Care Network, Inc	Moscow, ID
Camp One Way, Inc.	Mt. Auburn, ID
Christian Apologetics & Research Ministries	Nampa, ID
Crossroads Church	Nampa, ID
Global Catalytic Ministries, Inc.	Nampa, ID
Mission Aviation Fellowship	Nampa, ID
The Rock of the Christian and Missionary Alliance	Nampa, ID
Real Life Ministries	Post Falls, ID
Sandpoint Christian Center	Sandpoint, ID

Illinois

Converge Worldwide	Arlington Heights, IL
Crossroads Community Church	Aurora, IL
River of Life Church	Aurora, IL
Saint Paul Lutheran Church and School	Aurora, IL
Wayside Cross Ministries	Aurora, IL
Village Church of Barrington	Barrington, IL
Bartlet Village Church	Bartlet, IL
The First Baptist Church	Big Rock, IL
Evangelical Church Alliance	Bradley, IL
Evangelical Training Association	Calumet City, IL
Calvary Campus Church	Carbondale, IL
Illinois Bible Institute, Inc.	Carlinville, IL
Pioneer Clubs	Carol Stream, IL

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

The Evangelical Alliance Mission	Carol Stream, IL
The Evangelical Alliance Mission (T.E.A.M.)	Carol Stream, IL
Testament of Love Church	Carpentersville, IL
Circle Urban Ministries	Chicago, IL
Evangelical Covenant Church	Chicago, IL
Inner City Impact	Chicago, IL
Pui Tak Center	Chicago, IL
Sunshine Gospel Ministries	Chicago, IL
The City Light International Assembly	Chicago, IL
The Moody Bible Institute of Chicago	Chicago, IL
University Bible Fellowship	Chicago, IL
Christian Church of Clarendon Hills	Clarendon Hills, IL
Elim Christian Services	Crestwood, IL
United Methodist Women	Crestwood, IL
Bible League International	Crete, IL
Downers Grove Community Church	Downers Grove, IL
Fox Valley Church	Dundee, IL
East Peoria Church Of Christ	East Peoria, IL
Harvest Bible Chapel	Elgin, IL
One Collective	Elgin, IL
Cityview Community Church	Elmhurst, IL
Manitoqua Ministries	Frankfort, IL
Chapelstreet Church	Geneva, IL
New Beginnings Christian Fellowship	Gibson City, IL
Glen Ellyn Bible Church	Glen Ellyn, IL
iTEE Global	Glen Ellyn, IL
Calvary Baptist Church	Granite City, IL
Mosaic Pregnancy & Health Centers	Granite City, IL
Lifesong for Orphans	Gridley, IL
CrossRoads Community Church Chicagoland	Hicago, IL

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Fellowship Housing	Hoffman Estates, IL
Lincoln Avenue Baptist Church	Jacksonville, IL
Kempton Church of the Nazarene	Kempton, IL
Grace Lutheran Church of Knoxville	Knoxville, IL
Life in Messiah International	Lansing, IL
Thrive Church	Lockport, IL
Hope Fellowship Church	Lombard, IL
Manteno Church of the Nazarene	Manteno, IL
Believers Church	Matteson, IL
Minooka Bible Church	Minooka, IL
New Life Fellowship	Moline, IL
Quad Cities Pregnancy Resources	Moline, IL
Momence First Church of the Nazarene	Momence, IL
Apostolic Christian Counseling and Family Services	Morton, IL
Evangelical Free Church of Mt. Morris	Mount Morris, IL
Highpoint Church	Naperville, IL
Zastrow & Co., Ltd.	Oak Brook, IL
Stronghold Camp & Retreat Center	Oregon, IL
Leadership Resources	Palos Heights, IL
Bethel Romanian Baptist Church	Park Ridge, IL
Converge MidAmerica	Park Ridge, IL
Northwestern Illinois District Church of the Nazarene	Pekin, IL
Peoria Rescue Ministries	Peoria, IL
First Love International Ministries	Rockford, IL
Heartland Community Church of Rockford	Rockford, IL
Kids Around the World	Rockford, IL
Maywood Evangelical Free Church	Rockford, IL
Rockford Rescue Mission Ministries	Rockford, IL
Shelter Care Ministries	Rockford, IL
Zion Financial Services, Ltd.	Rockford, IL

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Chinese Baptist Church of Northwest Suburbs	Rolling Meadows, IL
Harvest Bible Chapel	Rolling Meadows, IL
Abundant Life Church	Round Lake, IL
Stewards Ministries	Schaumburg, IL
Willow Creek Association	South Barrington, IL
Fox Valley Christian Action	St. Charles, IL
Love Church, Inc.	Swansea, IL
Loving Arms Crisis Pregnancy Center	Taylorville, IL
Trinity Evangelical Lutheran Church	Tinley Park, IL
CEFA Foundation	Warrenville, IL
Bethlehem United Church of Christ	Warsaw, IL
Aramaic Bible Translation	West Chicago, IL
Wheaton Bible Church	West Chicago, IL
Bibles & Literature In French	Wheaton, IL
Evangelical Child and Family Agency	Wheaton, IL
Integra	Wheaton, IL
Koinonia House® National Ministries, Inc.	Wheaton, IL
Mission Eurasia	Wheaton, IL
Resourcing Christian Education International	Wheaton, IL
Russian Leadership Ministries	Wheaton, IL
Second Baptist Church of Wheaton	Wheaton, IL
Wheaton College	Wheaton, IL
Incarnation Ministries	Winnetka, IL
Bless the Nations Ministries Inc	Witt, IL
Indiana	
Helping Hands Unlimited	Albany, IN
Children of Promise, Inc.	Anderson, IN
Perkinsville Community Church	Anderson, IN
Servant Solutions Church of God	Anderson, IN
South Meridian Church of God	Anderson, IN

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Calvary United Methodist Church	Brownsburg, IN
Corinth Church	Brownsburg, IN
K Squared	Carmel, IN
Centerville Church of the Nazarene, Inc.	Centerville, IN
Clarity of South Central Indiana	Columbus, IN
First Christian Church	Columbus, IN
Fair Haven Christ Fellowship	Cynthiana, IN
The Bridge Community Church	Decatur, IN
Distrito Hispano del Suroeste	El Monte, IN
Crossroads Christian Church	Evansville, IN
Metro Ministries, INC.	Evansville, IN
The Cathedral	Evansville, IN
Youth Evangelism Association	Evansville, IN
Good Samaritan of Hamilton County, Inc.	Fishers, IN
The Wesleyan Church	Fishers, IN
Fort Wayne Rescue Mission Ministries, Inc.	Fort Wayne, IN
Global Church Connection	Fort Wayne, IN
Missionary Church Investment Foundation, Inc.	Fort Wayne, IN
The Chapel of Fort Wayne	Fort Wayne, IN
Trinity Park United Methodist Church	Greenfield, IN
Southeastern Baptist Youth Camp	Greensburg, IN
One Mission Society	Greenwood, IN
Apostolic Faith Tabernacle	Griffith, IN
The Hamilton Life Center	Hamilton, IN
Emmanuel Baptist Church	Hebron, IN
Every Child Ministries	Hebron, IN
Christian Church Foundation	Indianapolis, IN
Christian Missionary Fellowship, Inc.	Indianapolis, IN
Church at the Crossing	Indianapolis, IN
First Church of the Nazarene	Indianapolis, IN

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Free Methodist Church USA	Indianapolis, IN
Hope Community Christian Reformed Church	Indianapolis, IN
Near East Area Renewal	Indianapolis, IN
Peace, Blessings & Joy Ministries Fellowship	Indianapolis, IN
Saint John Missionary Baptist Church	Indianapolis, IN
Saint Joseph Institute for the Deaf	Indianapolis, IN
Shepherd Community, Inc.	Indianapolis, IN
Special Olympics Indiana	Indianapolis, IN
Wheeler Mission Ministries	Indianapolis, IN
Madison Assembly of God	Madison, IN
World Gospel Mission	Marion, IN
Good Shepherd Baptist Church	Mooresville, IN
Full Strength Network	Mount Dora, IN
Christian Service International Ministries	Muncie, IN
CSI Ministries	Muncie, IN
Christ Community Church of the Nazarene	New Albany, IN
Brookville Road Community Church	New Palestine, IN
World Missionary Press, Inc.	New Paris, IN
International Disaster Emergency Service, Inc.	Noblesville, IN
Legacy Bible Church	Noblesville, IN
Living Hope Church of Plainfield	Plainfield, IN
Crossroads Church	Plymouth, IN
First Church of the Nazarene	Saint Bernice, IN
SpringHill Camps	Seymour, IN
Brethren Retreat at Shipshewana Lake	Shipshewana, IN
Shekinah Global Outreach	South Bend, IN
Barbour Avenue United Methodist Church	Terre Haute, IN
Kids Alive International	Valparaiso, IN
Traders Point Christian Church	Whitestown, IN
Grace Brethren Investment Foundation	Winona Lake, IN

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Zionsville United Methodist Church

Zionsville, IN

Kansas

Victory House Teen Challenge

Brewster, KS

Valleyview Bible Church

Cimarron, KS

Franklin Christian Church

Franklin, KS

First Assembly of God

Garden City, KS

Church of Christ

Haven, KS

North Oak Community Church

Hays, KS

Kingdom Life Ministries

Hesston, KS

Mennonite Brethren Foundation

Hillsboro, KS

Hillsboro Mennonite Brethren Church

Hillsboro, KS

Zoar Mennonite Brethren Church

Inman, KS

Ark Christian Center

Kansas City, KS

Shieffeld Family Life Center

Kansas City, KS

Sheffield Assembly of God

Kansas City, KS

Lamont Wesleyan Church

Lamont, KS

Church of the Nazarene Inc.

Lenexa, KS

Lenexa Central Church of the Nazarene

Lenexa, KS

Manhattan Christian College

Manhattan, KS

University Christian Church

Manhattan, KS

Westview Community Church

Manhattan, KS

Countryside Covenant Church

McPherson, KS

Trinity Evangelical Lutheran Church

Mission, KS

Koerner Heights Church

Newton, KS

Ethiopian Christian Fellowship Church

Olathe, KS

Heartland Community Church

Olathe, KS

Life Mission Church

Olathe, KS

First Love Ministries Church

Overland Park, KS

Grace Church of Overland Park

Overland Park, KS

Grace Fellowship Church

Overland Park, KS

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Heartland International Ministries	Overland Park, KS
Impact Fellowship	Overland Park, KS
Integrity Resource Center	Overland Park, KS
Legacy Christian Church	Overland Park, KS
First Christian Church	Phillipsburg, KS
Vie Medical Clinic	Pittsburg, KS
Reformed Presbyterian Church	Quinter, KS
Youthfront	Shawnee Mission, KS
Spring Hill Baptist Church	Spring Hill, KS
Thayer Christian Church	Thayer, KS
Barnabas Student Ministries	Topeka, KS
Fellowship Bible Church	Topeka, KS
Fellowship Bible Church of Topeka	Topeka, KS
Northland Christian Church	Topeka, KS
New Life Church of Ulysses	Ulysses, KS
Bethel Life Center	Wichita, KS
First Church of the Nazarene	Wichita, KS
First Evangelical Free Church	Wichita, KS
First Mennonite Brethren Church	Wichita, KS
His Helping Hands, Inc.	Wichita, KS
Southern District Conference of Mennonite Brethren Churches	Wichita, KS

Kentucky

Living Hope Baptist Church	Bowling Green, KY
United Methodist Church	Bowling Green, KY
Steve Lucas Ministries	Burlington, KY
United Methodist Church	Campbellsville, KY
United Methodist Church	Cave City, KY
Harvest Home Church	Corbin, KY
West Corbin Christian Church	Corbin, KY
South Oldham Christian Church	Crestwood, KY

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

7 Hills Church	Florence, KY
North Benson Baptist Church	Frankfort, KY
Answers in Genesis	Hebron, KY
Forks of Dix River Baptist Church	Lancaster, KY
Landmark New Beginnings Church	Lexington, KY
Beth Haven Christian School	Louisville, KY
Christ Church United Methodist	Louisville, KY
Crossings Ministries	Louisville, KY
Kentucky Baptist Convention	Louisville, KY
My Daily Armor Ministries	Louisville, KY
Okolona Christian Church	Louisville, KY
Southeast Christian Church of Jefferson County, Inc.	Louisville, KY
Sovereign Grace Churches	Louisville, KY
Thomas Jefferson Unitarian Church	Louisville, KY
Westport Road Church of Christ	Louisville, KY
Locus Church	Middlesboro, KY
Olive Hill Church of the Nazarene	Olive Hill, KY
Big Bone Baptist Church	Union, KY
Asbury Theological Seminary	Wilmore, KY
GO InterNational	Wilmore, KY
The Francis Asbury Society	Wilmore, KY
Church of the Living God	Winchester, KY
Louisiana	
Louisiana Baptist Foundation	Alexandria, LA
Family of Faith (SBC) Church	Baton Rouge, LA
The Life of a Single Mom	Baton Rouge, LA
First United Pentecostal Church of De Quincy	De Quincy, LA
Living Word Church	Houma, LA
Heart of Hope Ministries, Inc.	Keithville, LA
Connecting Church of Lafayette	Lafayette, LA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Church of the King	Mandeville, LA
New Orleans Baptist Association	New Orleans, LA
Faith Walkers International Ministry	Saint Martinville, LA
Broadmoor Baptist Church	Shreveport, LA
Servant Ministries, Inc.	Tioga, LA
Massachusetts	
Emmanuel Gospel Center	Boston, MA
First Central Bible Church	Chicopee, MA
South Shore Community Church	East Bridgewater, MA
Odres nuevos	East Longmeadow, MA
Gordon Conwell Theological Seminary	Hamilton, MA
Heritage Bible Chapel	Holden, MA
Harvest Mission Family Worship Center	Holyoke, MA
Timothy Hill Christian Camp	Huntington, MA
Leadership Transformations, Inc.	Lexington, MA
Living Word World Outreach Church	Norwell, MA
Brewster Baptist Church	Orleans, MA
Unity Fellowship Church of Berkshire County	Pittsfield, MA
Springfield Rescue Mission	Springfield, MA
Nonprofit Capital Management, LLC.	Sterling, MA
Antioch New England	Waltham, MA
Gordon College	Wenham, MA
Cornerstone Church of the Assemblies of God	Winchendon, MA
Clearway Clinic	Worcester, MA
Maryland	
Saint Marie's Church	Annapolis, MD
Catholic Relief Services	Baltimore, MD
Executive Lifeline	Baltimore, MD
Faith Tabernacle Church	Baltimore, MD
Grace Fellowship Church	Baltimore, MD

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Greater Baltimore Center for Pregnancy Concerns	Baltimore, MD
Helping Up Mission	Baltimore, MD
Peter and John Radio Fellowship, Inc.	Baltimore, MD
The First Baptist Church of Dundalk	Baltimore, MD
Hope Christian Church	Beltsville, MD
Cub Hill Bible Presbyterian Church	Carney, MD
Choices Pregnancy Center	Easton, MD
Forest Ridge Baptist Church	Forest Hill, MD
Mountain View Community Church	Frederick, MD
The Mid-Atlantic District of the Christian and Missionary Alliance	Frederick, MD
The Table Church Mid-Atlantic Dist. of the Christian & Missionary Alliance	Frederick, MD
Church of the Redeemer	Gaithersburg, MD
Seneca Creek Community Church	Gaithersburg, MD
First Baptist of Glenarden	Glenarden, MD
Four States Christian Missions	Hagerstown, MD
Logos Church	Hanover, MD
Living Vessels Ministers	Hyattsville, MD
Sacred Heart Church	Laplata, MD
Faith Presbyterian Church	LaVale, MD
Transport For Christ	Marietta, MD
Ray of Hope Mission Center	Port Deposit, MD
Grace Bible Chapel	Rising Sun, MD
Derwood Alliance Church	Rockville, MD
Rockville Women's Center	Rockville, MD
Island Alliance Church	Stevensville, MD
WGTS 91.9	Takoma Park, MD
The Peoples Church	Temple Hills, MD
MorningStar Family Church	Thurmont, MD
Crosswinds Church	Westminster, MD
God's Loving World Ministries	Westminter, MD

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Beacon Baptist Church

Whitemarsh, MD

New Hope Alliance Church

Williamsport, MD

Maine

Casco Village Church United Church of Christ

Casco, ME

Eliot United Methodist Church

Eliot, ME

Farmington Conference Center

Farmington, ME

Bean's Corner Baptist Church

Jay, ME

Child Evangelism Fellowship of Maine

Livermore Falls, ME

Eagle Projects International

Sangerville, ME

Blueberry Mountain Bible Camp

Weld, ME

First Evangelical Free Church

Westbrook, ME

First Evangelical Free Church of Maine

Westbrook, ME

Michigan

Church of God

Albion, MI

Saint Mary Mystical Rose Catholic Community

Armada, MI

Crossroads Care Center

Auburn Hills, MI

Berrien Center Bible Church

Berrien Center, MI

Life Action Ministries

Buchanan, MI

The Michigan Region of the Missionary Church

Burton, MI

Calvary Baptist Church

Canton, MI

Life Covenant Church

Canton, MI

Living Water

Caro, MI

Clarkston Community Church

Clarkston, MI

New Hope Bible Church of Clarkston

Clarkston, MI

World Mission, Inc.

Comstock Park, MI

Journey Ministry

Davison, MI

Believers Ministries

Eagle, MI

SEND International

Farmington Hills, MI

Christian Resources International

Fowlerville, MI

United Brethren Church

Fowlerville, MI

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Gladwin Free Methodist Church	Gladwin, MI
Immanuel Lutheran Church	Grand Ledge, MI
Cornerstone University	Grand Rapids, MI
Discovery House Publilshers	Grand Rapids, MI
Grace Ministries International	Grand Rapids, MI
Keys for Kids Ministries	Grand Rapids, MI
Life Matters Worldwide	Grand Rapids, MI
Our Daily Bread Ministries	Grand Rapids, MI
Our Daily Bread Ministries Foundation	Grand Rapids, MI
Tent Schools International	Grand Rapids, MI
The Potter's House	Grand Rapids, MI
Timothy Leadership Training Institute	Grand Rapids, MI
West Michigan Youth For Christ	Grand Rapids, MI
Words of Hope	Grand Rapids, MI
New Hope Church of Haslett	Haslett, MI
Eagle Village	Hersey, MI
Gull Lake Ministries	Hickory Corners, MI
Lakeshore Pregnancy Center, Inc.	Holland, MI
Kenya Hope	Hudsonville, MI
LeValley UM Church	Ionia, MI
Kalamazoo Gospel Mission	Kalamazoo, MI
Worldwide Lab Improvement, Inc.	Kalamazoo, MI
Kentwood Baptist Church	Kentwood, MI
Mission India	Kentwood, MI
Lake Ann Baptist Camp	Lake Ann, MI
Bethany Pentecost Tabernacle	Lake Orion, MI
Bretton Woods Covenant Church	Lansing, MI
General Assembly of the Church of God in Michigan	Lansing, MI
Great Lakes Christian College	Lansing, MI
Upper Peninsula Bible Camp	Little Lake, MI

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Relevant Church	Marine City, MI
Northland Community Church	McBain, MI
Grace Adventures	Mears, MI
Antioch Bible Church	Mesick, MI
Midland Evangelical Free Church	Midland, MI
Ward Evangelical Presbyterian Church	Northville, MI
Little Eden Camp	Onkama, MI
Cornerstone Church Owosso	Owosso, MI
Owosso First Church of the Nazarene	Owosso, MI
Charity Baptist Church	Paris, MI
Crossroads Farm	Reading, MI
Alongside, Inc.	Richland, MI
Youth Haven, Inc.	Rives Junction, MI
Blythefield Hills Baptist Church	Rockford, MI
Cran-Hill Ranch	Rodney, MI
Providence Orthodox Presbyterian Church	Southfield, MI
Sparta Church of the Nazarene	Sparta, MI
Spring Arbor University	Spring Arbor, MI
Harvest Spring Lake	Spring Lake, MI
Christ Gospel Tabernacle	St. Clair Shores, MI
St. Louis Church of the Nazarene	St. Louis, MI
Grace Christian Church	Sterling Heights, MI
Crossroads Community Church	Stockbridge, MI
Gilead Baptist Church	Taylor, MI
Riverbend Friends Church	Tecumseh, MI
Bedford Alliance Church	Temperance, MI
First Presbyterian Church	Trenton, MI
Southpoint Community Christian Church	Trenton, MI
Great Lakes Church	Troy, MI
Gospel Missions of India	Warren, MI

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Saint Martin de Porres Catholic Parish Church

Warren, MI

Amazing Grace Church

Wheeler, MI

Grand Rapids First Church

Wyoming, MI

Minnesota

Alexandria Covenant Church

Alexandria, MN

North Heights Lutheran Church of Arden Hills

Arden Hills, MN

Lakewood Evangelical Free Church

Baxter, MN

Oak Hills Christian College

Bemidji, MN

Daystar U.S.

Bloomington, MN

Evergreen Church

Bloomington, MN

Discover Church

Brooklyn Park, MN

Issachar Community

Burnsville, MN

Faithbrook Church

Dayton, MN

Duluth Congregational Church

Duluth, MN

Eden Prairie Assembly of God

Eden Prairie, MN

Wooddale Church

Eden Prairie, MN

Assemblies of God

Eden Prairie, MN

Saint Peter's Lutheran Church & Early Childhood Center

Edina, MN

International Ministerial Fellowship

Excelsior, MN

Calvary Chapel of Fergus Falls

Fergus Falls, MN

Inspiration Point Christian Camp and Retreat Center

Fergus Falls, MN

Creation Moments, Inc.

Foley, MN

Grace Evangelical Free Church

Fridley, MN

CrossPoint Church

Hutchinson, MN

FARMS International, Inc.

Knife River, MN

Conservative Congregational Christian Conference

Lake Elmo, MN

Rockpoint Church

Lake Elmo, MN

Southland City Church

Lakeville, MN

Lakes Free Church

Lindstrom, MN

Ascend Financial Ministries

Maple Grove, MN

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Youth Investment Foundation	Medina, MN
Bethlehem College and Seminary	Minneapolis, MN
CBE International (Christians for Biblical Equality)	Minneapolis, MN
Christian Investors Financial	Minneapolis, MN
Evangelical Free Church of America	Minneapolis, MN
FCMM Benefits and Retirement	Minneapolis, MN
Medical Strategic Network	Minneapolis, MN
Minnesota Adult & Teen Challenge	Minneapolis, MN
Training Leaders International	Minneapolis, MN
Transform Minnesota: The Evangelical Network	Minneapolis, MN
Waite Park Wesleyan Church	Minneapolis, MN
World Mission Prayer League	Minneapolis, MN
Northern Pines Minnesota, Inc.	Minnetonka, MN
Living Hope Church of Mora	Mora, MN
Kost Evangelical Free Church	North Branch, MN
Emmaus Baptist Church	Northfield, MN
Pine Island Assembly of God	Pine Island, MN
Trinity Evangelical Free Church	Plainview, MN
Arrive Ministries	Richfield, MN
Calvary Church	Roseville, MN
North Heights Christian Academy	Roseville, MN
North Heights Lutheran Church of Roseville	Roseville, MN
The Good Samaritan Society of America	Saint Paul, MN
Union Gospel Mission Twin Cities	Saint Paul, MN
Resonate Community Church	Shakopee, MN
River of Life Community Church	Shakopee, MN
Freshwater Community Church	St Bonifacius, MN
University of Northwestern St. Paul	St. Paul, MN
Shine in the World Ministries	Waconia, MN
Evangelical Covenant Church	Warren, MN

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Community Basics Inc	Willmar, MN
First Covenant Church	Willmar, MN
Willmar Evangelical Free Church dba Living Hope	Willmar, MN
Missouri	
Vox Dei Community	Belton, MO
Hope Congregational Church	Berkeley, MO
Harvest Baptist Church of Blue Springs	Blue Springs, MO
Heartland Church	Blue Springs, MO
Strongpoint Refuge	Blue Springs, MO
Service Oriented Aviation Readiness (S.O.A.R.)	Bolivar, MO
Open Bible Praise Center	Boonville, MO
Ozarks Teen Challenge	Branson West, MO
Kingdom Builders	Cameron, MO
Cape Church of the Nazarene	Cape Girardeau, MO
Meadowcrest Animal Rescue	Catawissa, MO
Northern Missouri District	Columbia, MO
Clayton Christian Church	Deerfield, MO
Open Door Baptist Church	Desloge, MO
Life Changing Church	Florissant, MO
First Assembly of God	Independence, MO
The Baptist Home	Ironton, MO
Good News Productions International	Joplin, MO
Ozark Christian College	Joplin, MO
Watered Gardens Gospel Rescue Mission	Joplin, MO
Calvary University	Kansas City, MO
Carver Baptist Bible College, Institute & Theological Seminary	Kansas City, MO
City Union Mission, Inc.	Kansas City, MO
Crossworld	Kansas City, MO
Doulos Ministries, Inc.	Kansas City, MO
Gospel Missionary Union	Kansas City, MO

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Hope Faith Ministries, Inc.	Kansas City, MO
International House of Prayer Kansas City	Kansas City, MO
Rachel House Pregnancy Resource Centers, Inc.	Kansas City, MO
Seniors for Christ	Kansas City, MO
UFM International, Inc.	Kansas City, MO
Show-Me Christian Youth Home	La Monte, MO
The Bridge Community Ministries	Leadington, MO
Cross Creek Church	Lebanon, MO
The Shepherd's Way Ministries, Inc.	Lee's Summit, MO
East Side Church of Christ	Lee's Summit, MO
Abundant Life	Lees Summit, MO
Alliance for Life, Inc.	Lees Summit, MO
Lee's Summit Community Church	Lees Summit, MO
Liberty Christian Fellowship	Liberty, MO
Liberty Church of Christ	Liberty, MO
Pleasant Valley Baptist Church	Liberty, MO
Sunrise United Methodist Church	O'Fallon, MO
Jesus And Kids Evangelistic Saddle Club	Oak Grove, MO
Adult and Teen Challenge USA	Ozark, MO
General Baptist Council of Associations, Inc.	Poplar Bluff, MO
Destiny Church	Saint Louis, MO
Comunidad Cristiana Maranata	St. Louis, MO
Crisis Aid International	St. Louis, MO
Crosspoint Church	St. Louis, MO
Lay Renewal Ministries	St. Louis, MO
Mission Data International	St. Louis, MO
Saint Louis Family Church	St. Louis, MO
The Kirk of the Hills Presbyterian Church	St. Louis, MO
Calvary Church	St. Peters, MO
Church on the Rock	St. Peters, MO

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

First Assembly Church	St. Peters, MO
South Evans Christian Church	Trenton, MO
Children of Mexico, Inc.	Union, MO
Waynesville United Methodist Church	Waynesville, MO
United Pentecostal Church International	Weldon Spring, MO

Mississippi

Charleston Church of God	Charleston, MS
Palmer Home for Children	Columbus, MS
Oasis Medical Center	Corinth, MS
Vineyard Church of Greater Jackson	Flowood, MS
World Gospel Outreach	Hattiesburg, MS
Belhaven University	Jackson, MS
Voice of Calvary Ministries	Jackson, MS
First Baptist Church of Madison	Madison, MS
First Baptist Church of Moss Point	Moss Point, MS
Emmanuel Baptist Church	Nicholson, MS
First Baptist Church of Richland	Richland, MS
REAL Christian Foundation	Richland, MS
Network of International Christian Schools	Southaven, MS
Women of Hope International	Southaven, MS
American Family Association	Tupelo, MS
Global Outreach International	Tupelo, MS

Montana

Life Source Church	Billings, MT
Montana Rescue Mission	Billings, MT
Rocky Mountain District of the Christian and Missionary Alliance	Billings, MT
Montana Bible College	Bozeman, MT
Pursuit Christian Church	Bozeman, MT
Springhill Church	Bozeman, MT
Valley Community Church of God	Kalispell, MT

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Church At The Gates	Missoula, MT
Camp Bighorn	Plains, MT
North Carolina	
Ahoskie Christian Center	Ahoskie, NC
Jewish Awareness Ministries	Angier, NC
Kennebec Baptist Church	Angier, NC
First Assembly of God	Asheboro, NC
Neighbors Grove Christian Education Center	Asheboro, NC
Helps International Ministries	Asheville, NC
White Hill Church	Aurora, NC
Epicenter Church	Beaufort, NC
Island Road Baptist Church	Beaufort, NC
Exodus Church	Belmont, NC
Christian Friends of Korea	Black Mountain, NC
Mountain View Church	Black Mountain, NC
Samaritan's Purse	Boone, NC
Missionary Air Group, Inc.	Burlington, NC
Colonial Baptist Church	Cary, NC
Listen Ministries	Cary, NC
Shepherds Theological Seminary	Cary, NC
Trans World Radio International	Cary, NC
Wisdom for the Heart	Cary, NC
Advent Christian General Conference of America	Charlotte, NC
Advent Lutheran Church	Charlotte, NC
Billy Graham Evangelistic Association	Charlotte, NC
Calvary Church of Charlotte	Charlotte, NC
Charlotte Rescue Mission	Charlotte, NC
Christ the King Lutheran Church	Charlotte, NC
Christian	Charlotte, NC
Diocese of Charlotte	Charlotte, NC

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Forest Hill Church	Charlotte, NC
Messianic Vision	Charlotte, NC
Providence Road Church of Christ	Charlotte, NC
SIM USA	Charlotte, NC
The Messianic vision, Inc	Charlotte, NC
United World Mission, Inc.	Charlotte, NC
The Church at Clayton Crossings	Clayton, NC
Agape Faith Church	Clemmons, NC
River Oaks Community Church	Clemmons, NC
FIRE International	Concord, NC
South Mountain Baptist Camp	Connellys Springs, NC
Teen Challenge North Carolina Adolescent Program	Conover, NC
Cramerton Free Will Baptist Church	Cramerton, NC
Durham Rescue Mission	Durham, NC
The Summit Church	Durham, NC
Eden Church of God of Prophecy	Eden, NC
Destiny Now	Fayetteville, NC
All Saints Episcopal Church	Gastonia, NC
Freedom Church	Gastonia, NC
Gastonia First Assembly of God	Gastonia, NC
South Gastonia Church of God	Gastonia, NC
Christian Bible Fellowship, Inc.	Gibsonville, NC
Goldsboro Worship Center	Goldsboro, NC
Feed the Hunger, Inc.	Graham, NC
Christ for the Island World, Inc.	Greensboro, NC
Freedom House	Greensboro, NC
Greensboro Pregnancy Care Center	Greensboro, NC
Guilford Baptist Church	Greensboro, NC
Strategic Harvest, Inc.	Greensboro, NC
Westover Church	Greensboro, NC

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Community Christian Child Development Center	Greenville, NC
Greenville Community Christian Church	Greenville, NC
King's Gate Church International	Hamlet, NC
First Baptist Church of Hendersonville	Hendersonville, NC
Foothills House of Hope Ministries	Hickory, NC
Romanian Baptist Hickory NC	Hickory, NC
Safe Harbor	Hickory, NC
New Hope Community Outreach Ministries	High Point, NC
Oak View Baptist Church	High Point, NC
Resurrection Rabbit, Inc.	Hubert, NC
Immanuels Church of Indian Trail	Indian Trail, NC
Immanuel Church	Indian Trail, NC
First Presbyterian Church	Kannapolis, NC
Kannapolis Church of God	Kannapolis, NC
North Kannapolis Baptist Church	Kannapolis, NC
First Reformed Church	Landis, NC
Rock Church Of God	Lumberton, NC
Christian Church of God	Manchester, NC
Equip International	Marion, NC
Revere Rice Cove Community Development Club, Inc.	Marshall, NC
Carmel Baptist Church	Matthews, NC
Christian Adoption Services	Matthews, NC
Missionary Athletes International	Matthews, NC
Joy Church	Monroe, NC
Plumtree Presbyterian Church	Plumtree, NC
Capitol Commission	Raleigh, NC
Crossroads Fellowship Church	Raleigh, NC
Freedom to Lead International	Raleigh, NC
Gateway LifeCare	Raleigh, NC
Raleigh Dream Center	Raleigh, NC

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

RFA Church	Raleigh, NC
Bethel Baptist Church	Richlands, NC
Riegelwood Baptist Church	Riegelwood, NC
Cornerstone Community Church	Rocky Mount, NC
Lake Community Church	Salisbury, NC
Hunt Springs Baptist Church	Sanford, NC
Jonesboro Heights Baptist Church	Sanford, NC
Elizabeth Baptist Church	Shelby, NC
Caraway Conference Center	Sophia, NC
Unity Baptist Fellowship	Sophia, NC
Baptist Children's Homes of North Carolina	Thomasville, NC
Memorial United Methodist Church	Thomasville, NC
New Grace Baptist Church	Thomasville, NC
Faith Harvest Church	Wake Forest, NC
Southeastern Baptist Theological Seminary	Wake Forest, NC
The Church Initiative, Inc.	Wake Forest, NC
JAARS, Inc.	Waxhaw, NC
Southbrook	Weddington, NC
Long Leaf Baptist Church	Wilmington, NC
Port City Community Church	Wilmington, NC
Pine Valley Baptist Church	Wilmington,, NC
Moravian Church in America	Winston Salem, NC
Mount Tabor United Methodist Church	Winston Salem, NC
Redeemer Presbyterian Church	Winston-Salem, NC
Winston-Salem Rescue Mission	Winston-Salem, NC
North Dakota	
STEER, Inc.	Bismarck, ND
Grace Covenant Church	Fargo, ND
Metropolitan Baptist Church	Fargo, ND
First Baptist Church	Wishek, ND

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Nebraska

Thanksgiving Lutheran Church	Bellevue, NE
Victory Christian Fellowship	Columbus, NE
Grace Mission, Inc.	Henderson, NE
Southwood Lutheran Church	Lincoln, NE
Adat Hatikvat Tzion Messianic Congregation	Omaha, NE
Christ For the City International	Omaha, NE
MidAmerica District of the Christian and Missionary Alliance	Omaha, NE
Open Door Mission of Omaha	Omaha, NE
Westside Church	Omaha, NE
Saint Paul Lutheran Church	Osceola, NE
Evangelical Free Church	Stromsburg, NE

New Hampshire

Christian Camps and Conferences, Inc.	Alton, NH
Alton Bay Christian Conference Center	Alton Bay, NH
Sentinel Ministries	Center Tuftonboro, NH
New Hampshire Charitable Foundation	Concord, NH
Gorham Congregational Church, United Church of Christ	Gorham, NH
The Gorham Congregational Church	Gorham, NH
First Baptist Church of Hampton Falls	Hampton Falls, NH
Community Chapel Church of the Nazarene	Nashua, NH
The First Church of the Nazarene of Nashua, NH	Nashua, NH
Middle Street Baptist Church	Portsmouth, NH
Temple Israel Portsmouth	Portsmouth, NH
Metanoia Ministries	Washington, NH

New Jersey

The Friends of Israel Gospel Ministry, Inc.	Bellmawr, NJ
Fountain of Life Center	Burlington, NJ
Grace and Peace Chapel	Burlington, NJ
First Assembly of God	Cape May, NJ

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Emmanuel Church	Egg Harbor City, NJ
Rally for the Nation	Franklinville, NJ
Harvey Cedars Bible Conference	Harvey Cedars, NJ
Calvary Lighthouse	Lakewood, NJ
Fellowship Deaconry Ministries	Liberty Corner, NJ
First Choice Women's Resource Centers	Morristown, NJ
Market Street Mission	Morristown, NJ
The Presbyterian Church at New Providence	New Providence, NJ
Ocean Grove Camp Meeting Association	Ocean Grove, NJ
Madison Avenue Baptist Church	Paterson, NJ
Christian School Association of North Central Jersey	Piscataway, NJ
New Durham Chapel	Piscataway, NJ
Oasis Christian Centre	Rahway, NJ
Sparta Evangelical Free Church	Sparta, NJ
Calvary Assembly of God	Springfield, NJ
Abundant Life Worship Center	Whippany, NJ
New Mexico	
Grace Church Unaffiliated	Albuquerque, NM
Legacy Church	Albuquerque, NM
Southern Baptist Church	Albuquerque, NM
Crossroads Bible Fellowship	Edgewood, NM
Valley View Christian Church	Edgewood, NM
Pinon Hills Community Church	Farmington, NM
Las Cruces Gospel Rescue Mission	Las Cruces, NM
Faith Family Church	Los Lunas, NM
Valencia Valley Church of the Nazarene	Los Lunas, NM
El Porvenir Christian Camp and Retreat Center	Montezuma, NM
Moriarty Church of the Nazarene	Moriarty, NM
Faith Mountain Fellowship Church	Red River, NM
Grace Community Church of Santa Fe	Santa Fe, NM

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Nevada

Boulder City Assembly of God	Boulder City, NV
Coalition of African American Pastors	Henderson, NV
Word of Life World Outreach	Henderson, NV
Calvary Chapel Las Vegas	Las Vegas, NV
Canyon Springs Baptist Church	Las Vegas, NV
His Word Christian Center	Las Vegas, NV
Life Baptist Church	Las Vegas, NV
Assist Church Expansion	Pahrump, NV
Wellspring Church & Ministries	Washoe Valley, NV

New York

Advancing The Gospel In Angola, Inc.	Addison, NY
Capital City Rescue Mission	Albany, NY
Deerfoot Lodge	Averill Park, NY
Family Life Ministries, Inc.	Bath, NY
CenterPoint Church	Bay Shore, NY
Saint Barnabas Catholic Church	Bellmore, NY
Life Choices Center	Binghamton, NY
Centro Cristiano de Adoracion	Bronx, NY
The Center for Community Alternatives	Bronx, NY
Van Nest Assembly of God	Bronx, NY
Intercessory Prayer Ministry International	Brooklyn, NY
Trinity Tabernacle of Gravesend	Brooklyn, NY
Buffalo City Mission	Buffalo, NY
City Mission Society, Inc.	Buffalo, NY
The Chapel of Buffalo	Buffalo, NY
Conquest Christian Center	Canastota, NY
Clinton Corners Evangelical Free Church	Clinton Corners, NY
Brethren Church	Commack, NY
United Methodist Church of Cooperstown	Cooperstown, NY

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Saint Luke Lutheran Church	Dix Hills, NY
First Baptist Church Memphis	Elbridge, NY
Open Door Mission	Glens Falls, NY
Greece Assembly of God	Greece, NY
Our lady of Shkodra Church	Hartsdale, NY
Haskinville Wesleyan Church	Hornell, NY
Central NY District of the Wesleyan Church	Horseheads, NY
International Assembly	Jamesville, NY
Businessmen in Christ	Lake Grove, NY
Grace Fellowship Church	Lathan, NY
Adirondack Mennonite Camping Association	Lowville, NY
Massena Churches	Massena, NY
Harbor Christian Church	Moriches, NY
Truth Bible Fellowship	Nedrow, NY
Gracepoint Gospel Fellowship	New City, NY
Chosen People Ministries	New York, NY
The Bowery Mission	New York, NY
Time Square Church	New York, NY
Community Bible Church of Northern Westchester	Ossining, NY
First Assembly of God	Port Jervis, NY
Randolph First Baptist Church	Randolph, NY
Living Water Full Gospel Church	Riverhead, NY
His Branches, Inc.	Rochester, NY
Northridge Church	Rochester, NY
The Father's House of Rocehster, NY	Rochester, NY
Northeastern District of The Christian and Missionary Alliance	Rome, NY
Rome Rescue Mission	Rome, NY
Horstman Farm, LLC.	Schenectady, NY
Word of Life Fellowship	Schroon Lake, NY
Smithtown Gospel Tabernacle	Smithtown, NY

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

First Church of the Nazarene	South Richmond Hill, NY
Willowbrook Park Baptist Church	Staten Island, NY
Mars Hill Broadcasting Co., Inc.	Syracuse, NY
Care Net Pregnancy Center of Central New York	Utica, NY
Redeemer Church	Utica, NY
Hope Chapel	Valatie, NY
CrossTown Alliance Church	Wellsville, NY
Covenant Life Church	West Henrietta, NY

Ohio

Grace Brethren Church of Norton dba Grace Church of Greater Akron	Akron, OH
Haven of Rest Ministries	Akron, OH
Wintergreen Ledges Church of God	Akron, OH
Albany Baptist Church	Albany, OH
Emmanuel United Methodist Church	Ashland, OH
Little Flock Fellowship Church	Ashland, OH
Refuge of Hope	Canton, OH
Fairhaven Church	Centerville, OH
Chillicothe Baptist Church	Chillicothe, OH
A Child's Hope International, Inc.	Cincinnati, OH
American Heritage Girls, Inc.	Cincinnati, OH
Crossroads Church	Cincinnati, OH
Crossroads Community Church	Cincinnati, OH
Cleveland Pregnancy Center	Cleveland, OH
New Community Bible Fellowship	Cleveland Heights, OH
Columbia Heights United Methodist Church	Columbus, OH
Destiny Ministries	Columbus, OH
Hilltop Church of God	Columbus, OH
International Friendships, Inc.	Columbus, OH
Ohio Ministry Network	Columbus, OH
Missionary Maintenance Services Aviation	Coshocton, OH

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Children of Promise International	Dayton, OH
Linden Avenue Baptist Church	Dayton, OH
First Apostolic Church of Dublin	Dublin, OH
Northwest Chapel Grace Brethren Church	Dublin, OH
Deaf Community Outreach Ministries	Eastlake, OH
Oakwood Deaf Community Church	Eastlake, OH
Victory Barn Church	Edgerton, OH
Church of the Open Door	Elyria, OH
Cornerstone Pregnancy Services	Elyria, OH
First Baptist Church of Elyria	Elyria, OH
Churches of God General Conference	Findlay, OH
City Mission of Findlay	Findlay, OH
Gateway Church, Ohio	Findlay, OH
Faith Community Church of God	Grove City, OH
Princeton Pike Church Of God	Hamilton, OH
India Gospel League	Hudson, OH
Camp Patmos	Kelleys Island, OH
Rock of Grace Family Ministries	Kinsman, OH
Victory Hill Church	Lancaster, OH
Lima Rescue Mission	Lima, OH
Heartland Conference Retreat Center	Marengo, OH
Marietta Church of God	Marietta, OH
True Life Church	Marion, OH
Marysville Church of the Nazarene	Marysville, OH
Hope Church of Mason	Mason, OH
First Baptist Church of Massillon	Massillon, OH
Word of Liberty Christian Center	Massilon, OH
Central Assembly of God	Mentor, OH
Rejoicing Life Church	Middleport, OH
Faith Evangelical Free Church	Milfrod, OH

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Skyview Regular Baptist Camp	Millersburg, OH
Harvest Christian Center Minerva	Minerva, OH
Owl Creek Baptist Church	Mount Vernon, OH
Fohl Memorial United Methodist Church	Navarre, OH
Harvest Christian Center	North Canton, OH
Obetz Church of the Nazarene	Obetz, OH
Hope Church Assembly of God	Plain City, OH
The Barn Ministry, Inc.	Pleasant Hill, OH
St. Marys Church of the Nazarene	St. Marys, OH
Stow Youth Baseball	Stow, OH
Northwest Ave. Church of Christ	Tallmadge, OH
The Covenant at Sugar Grove	Tipp City, OH
Emmanuel Baptist Church	Toledo, OH
Northwood Baptist Church	Toledo, OH
Renewed Strength Church	Urbana, OH
Beulah Beach Corp.	Vermilion, OH
New Day Center	Vermilion, OH
Champion Church of the Nazarene	Warren, OH
Grace Brethren Church dba Grace Polaris Church	Westerville, OH
Lifeline Christian Mission	Westerville, OH
First Assembly of God	Willard, OH
The Lord's Gates Ministries	Wooster, OH
Pleasant View Church	Wren, OH
Strong Tower Christian Media, Inc.	Xenia, OH
Rescue Mission of the Mahoning Valley	Youngstown, OH
Victory Christian Center of Youngstown	Youngstown, OH
Oklahoma	
Chuck Sturgeon Ministries, Inc.	Ames, OK
Bibles for China	Bartlesville, OK
Sooner Park Wesleyan Church	Bartlesville, OK

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Bridge Church	Bixby, OK
The Bridge Church	Bixby, OK
Aspen Park Baptist Church	Broken Arrow, OK
Hands of Hope	Durant, OK
Victory Life Academy	Durant, OK
Victory Life Church	Durant, OK
Cool Waters Calvary Chapel	Edmond, OK
US Conference of Mennonite Brethren Churches	Edmond, OK
First Baptist Church of Garvin	Garvin, OK
Cookson Hills Christian School	Kansas, OK
Midway Country Church	Laverne, OK
Good Shepherd Lutheran Church	Midwest City, OK
Mission Norman, Inc.	Norman, OK
Wildwood Community Church	Norman, OK
Bridgeway Church	Oklahoma City, OK
Capitol Hill Assembly of God	Oklahoma City, OK
Gary Carpenter Ministries	Oklahoma City, OK
Jesus House, Inc.	Oklahoma City, OK
Oklahoma Baptist Homes for Children	Oklahoma City, OK
Pentecostal Holiness Church of Oklahoma City	Oklahoma City, OK
Quail Springs Baptist Church	Oklahoma City, OK
Reaching Souls International, Inc	Oklahoma City, OK
Southern Hills Baptist Church	Oklahoma City, OK
Victory Church	Oklahoma City, OK
Visionaries, Inc.	Oklahoma City, OK
Life Church	Owasso, OK
Crosspointe Church	Stillwater, OK
Blessings International	Tulsa, OK
Fellowship Bible Church	Tulsa, OK
Literacy & Evangelism International	Tulsa, OK

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Solace Church	Tulsa, OK
Stanfield + O'Dell, P.C.	Tulsa, OK
Voice of China and Asia Missionary Society, Inc.	Tulsa, OK
Life Fellowship	Weatherford, OK
Village Ministries International	Yukon, OK

Oregon

Family Worship Center	Albany, OR
Hope Church of Albany	Albany, OR
Beaverton Foursquare Church	Beaverton, OR
Foundry Church	Bend, OR
InterAct Ministries Inc.	Boring, OR
Assembly of God Church	Buxton, OR
Buxton Assembly of God Church	Buxton, OR
Cannon Beach Christian Conference Center	Cannon Beach, OR
Riverside Community Church of God	Cottage Grove, OR
Village Missions	Dallas, OR
India Partners	Eugene, OR
New Hope Christian College	Eugene, OR
Northwest Christian University	Eugene, OR
River Valley Church	Grants Pass, OR
Kaiser Permanente	Gresham, OR
Sonrise Church	Hillsboro, OR
Chinese Faith Baptist Church	Lake Oswego, OR
Rogue Valley Christian Church	Medford, OR
Calvary Chapel of Southeast Portland	Milwaukie, OR
Tilikum Center for Retreats and Outdoor Ministries	Newberg, OR
College Park Community Church	North Bend, OR
Kellogg Springs Camp	Oakland, OR
CB Northwest	Portland, OR
CultureBound	Portland, OR

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Eastside Free Methodist Church	Portland, OR
First Image	Portland, OR
Loom International	Portland, OR
Mountain Park Community Church	Portland, OR
Multnomah University	Portland, OR
Open Arms International	Portland, OR
Portland Christian Schools	Portland, OR
Portland Rescue Mission	Portland, OR
Presbytery of the Cascades	Portland, OR
Service to Service USA	Portland, OR
Southeast Christian Center	Portland, OR
The Alliance Northwest District of the Christian & Missionary Alliance	Portland, OR
Watchmen Ministries	Portland, OR
Western Seminary	Portland, OR
Living Faith Fellowship	Redmond, OR
Twin Rocks Friends Conference Association	Rockaway Beach, OR
Labish Center Community Church	Salem, OR
Reid Saunders Evangelistic Association	Salem, OR
Salem First Baptist	Salem, OR
Union Gospel Mission of Salem	Salem, OR
Westside Church	Sisters, OR
Family Church	Sutherlin, OR
Holley Christian Church	Sweet Home, OR
Aldersgate Camps and Retreats	Turner, OR
Stafford Christian Church	Wilsonville, OR
Pennsylvania	
Bright Hope Pregnancy Support Centers	Allentown, PA
Fellowship International Mission	Allentown, PA
Memorial Park Church	Allison Park, PA
New Life Community Church	Altoona, PA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Anglican Church in North America	Ambridge, PA
South American Missionary Society	Ambridge, PA
First Presbyterian Church of Bakerstown	Bakerstown, PA
Trinity Anglican Church	Beaver, PA
Emmanuel Evangelical Congregational Church	Bethlehem, PA
Bressler Bible Church	Bressler, PA
The Christian Academy	Brookhaven, PA
Crossroad Community, Inc.	Butler, PA
Bethel Assembly of God	Chambersburg, PA
Berachah Church	Cheltenham, PA
Delaware County Pregnancy Center	Chest, PA
George F. Harris Foundation, Inc.	Clearville, PA
Breathe Partners	Coatesville, PA
Grace Community Church of Cranberry Township	Cranberry Township, PA
Victory Family Church of North Pittsburgh	Cranberry Township, PA
New Life Presbyterian Church	Dresher, PA
The Praise Center	Eddystone, PA
Center for Parent/Youth Understanding	Elizabethtown, PA
Wyebrook Missionary Baptist Church	Elverson, PA
Push The Rock	Emmaus, PA
Erie City Mission	Erie, PA
Folcroft Public Library	Folcroft, PA
Worldwide Evangelization for Christ International	Fort Washington, PA
Atlantic Avenue United Brethren Church	Franklin, PA
Covenant Mercies	Glen Mills, PA
Joy El Ministries	Greencastle, PA
ABWE Foundation, LLC.	Harrisburg, PA
Pennsylvania Family Institute	Harrisburg, PA
Salem Lutheran Church	Harrisburg, PA
Susquehanna Evangelical Free Church	Harrisburg, PA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

East Shore Baptist Church	Harrisburg, PA
Hershey Free Church	Hershey, PA
Jumonville Christian Camp and Retreat Center	Hopwood, PA
Evangelical Free Church of Hershey	Hummelstown, PA
Worldlink International Ministries	King of Prussia, PA
BCM International, Inc.	Lancaster, PA
Christian Endeavor	Lancaster, PA
Grace Church of Lancaster	Lancaster, PA
Horizon Initiative	Lancaster, PA
Water Street Mission	Lancaster, PA
Word of Grace Church	Lancaster, PA
Montco Bible Fellowship	Lansdale, PA
Jubilee Ministries	Lebanon, PA
Lives Changed By Christ Church	Manheim, PA
Confriming Word Ministry	Masontown, PA
First Baptist Church of Meadville	Meadville, PA
China Outreach Ministries	Mechanicsburg, PA
Trindle Spring Lutheran Church	Mechanicsburg, PA
United Methodist Church of Mercer	Mercer, PA
Friends in Action International	Middletown, PA
Fresh Springs Association	Milford, PA
Christ Wesleyan Church	Milton, PA
Nittany Valley Alliance Church	Mingoville, PA
Grace Baptist Church	Monroeville, PA
Grace Life Church	Monroeville, PA
Montrose Bible Conference	Montrose, PA
Maranatha Family Christian Fellowship	Nazareth, PA
Open Air Campaigners	Nazareth, PA
City Rescue Mission of New Castle	New Castle, PA
LATCOM	New Castle, PA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

ABWE International	New Cumberland, PA
Association of Baptists for World Evangelism	New Cumberland, PA
Crossing Community Church	Newtown, PA
North East Food Pantry	North East, PA
Northwestern Pennsylvania Baptist Assembly	North Springfield, PA
Riverside Community Church	Oakmont, PA
South East Asia Prayer Center	Oakmont, PA
New Life Bible Fellowship Church	Oley, PA
Roxbury Holiness Camp	Orrstown, PA
Ambassadors for Christ	Paradise, PA
Cornerstone Christian Academy	Philadelphia, PA
Esperanza	Philadelphia, PA
New Faith Non-Denominational House Of Prayer	Philadelphia, PA
Sight for Souls	Philadelphia, PA
Sunday Breakfast Rescue Mission	Philadelphia, PA
Whosoever Gospel Mission and Rescue Home Association	Philadelphia, PA
Fountain of Life Church	Philipsburg, PA
Coalition for Christian Outreach	Pittsburgh, PA
Family Guidance, Inc.	Pittsburgh, PA
Light of Life Ministries, Inc.	Pittsburgh, PA
Pittsburgh Kids Foundation	Pittsburgh, PA
The Pittsburgh Project	Pittsburgh, PA
Camp Men-O-Lan	Quakertown, PA
Black Rock Retreat	Quarryville, PA
Hope Rescue Mission	Reading, PA
Holy Trinity Roman Catholic Church	Robinson Township, PA
Royersford Bible Fellowship Church	Royersford, PA
Elk Baptist	Saint Marys, PA
Parker Hill Church	Scranton, PA
Uganda Christian University Partners	Sewickley, PA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Church of the Nazarene	Shippensburg, PA
The Harbor	Shippensburg, PA
Grace Fellowship Church of Shrewsbury	Shrewsbury, PA
Christian Youth Crusade dba Teen Quest	Somerset, PA
Clarks Summit University	South Abington Township, PA
Christ Community Church	State College, PA
DiscipleMakers	State College, PA
Paradus Church of God Praise and Worship Center	Thomasville, PA
New Life Island	Upper Black Eddy, PA
International Service Fellowship	Upper Darby, PA
Interserve USA	Upper Darby, PA
IHS Global	Valley Forge, PA
World Team USA, Inc.	Warrington, PA
Church of the Saviour	Wayne, PA
Orchard Hill Church	Wexford, PA
City Church York	York, PA
Glad Tidings India	York, PA
Grace Fellowship	York, PA
Victory Valley Camp	Zionsville, PA
Rhode Island	
Faith Bible Chapel	Westerly, RI
South Carolina	
Living Hope, Inc.	Aiken, SC
Open Door Community Church	Belton, SC
Buffalo Baptist Church	Buffalo, SC
Trinity Wesleyan Church	Central, SC
LAMB Institute	Charleston, SC
The Protestant Episcopal Church in the Diocese of South Carolina	Charleston, SC
Word of Life Fellowship Church	Cheraw, SC
Overcomers By Faith Ministry	Chesterfield, SC

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Crossover Commuications International	Columbia, SC
Fellowship Bible Church	Columbia, SC
First Baptist Church of Columbia	Columbia, SC
Godspeed Resources Connection	Columbia, SC
Ministry of Outreach to Slavic Tribes	Columbia, SC
Woodland Hills Community Church	Columbia, SC
Right Direction Church International	Columbu, SC
Trinity United Methodist Church	Conway, SC
Brushy Creek Baptist Church	Easley, SC
Saint Barnabas Anglican Church	Fort Mill, SC
South America Mission, Inc.	Fort Mill, SC
The Raine Company	Fountain Inn, SC
Pentecostal Holiness Church of Georgetown	Georgetown, SC
Brookwood Baptist	Greenville, SC
First Presbyterian Church of Greenville	Greenville, SC
Mitchell Road Presbyterian Church	Greenville, SC
Redemption World Outreach Center	Greenville, SC
Tabernacle Baptist Church	Greenville, SC
World Witness	Greenville, SC
Nuevo Comienzo	Greer, SC
Harvesters International Ministries	Hilton Head, SC
The Inspirational Network, Inc.	Indian Land, SC
Chosen Children Ministries, Inc.	Inman, SC
Cornerstone Presbyterian Church	Irmo, SC
Greater New Hope Christian Association Church	Lancaster, SC
Lexington Baptist Church	Lexington, SC
Awanita Valley	Marietta, SC
Seacoast Christian Community Church, Inc.	Mt. Pleasant, SC
Belin Memorial United Methodist Church	Murrells Inlet, SC
First Baptist Church of Myrtle Beach	Myrtle Beach, SC

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

The Well By The Sea Anglican Church	Myrtle Beach, SC
Trinity Church of Myrtle Beach (Anglican)	Myrtle Beach, SC
88.3 WAFJ Radio	North Augusta, SC
Lowcountry Pregnancy Center	North Charleston, SC
Water Missions International	North Charleston, SC
Burning Heart Ministries	Rock Hill, SC
Maranatha Baptist Church	Seneca, SC
Volunteers in Medical Missions	Seneca, SC
Brookwood Church	Simpsonville, SC
Renovation Ministries	Simpsonville, SC
South Carolina Christian Foundation	Spartanburg, SC
The Encouraging Word	Spartanburg, SC
Upward Sports	Spartanburg, SC
Alice Drive Baptist Church	Sumter, SC
Frontline Missions International	Taylors, SC
Earle's Grove Baptist Church	Westminster, SC
South Dakota	
Christian Worship Hour	Aberdeen, SD
The Keystone Project, Inc.	Keystone, SD
Bethesda Christian Broadcasting	Rapid City, SD
Open Bible Christian Center	Rapid City, SD
First Christian Church	Sioux Falls, SD
The Ransom Church	Sioux Falls, SD
Tennessee	
All Things Common Ministries	Alexandria, TN
Mountain T.O.P., Inc.	Altamont, TN
GTO Marriage Ministry	Antioch, TN
National Association of Free Will Baptists, Inc.	Antioch, TN
Auburntown Church of Christ	Auburntown, TN
Every Nation Churches & Ministries	Brentwood, TN

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Hope Force International	Brentwood, TN
Christian Medical & Dental Associations	Bristol, TN
Grace Point Church	Bristol, TN
Adult & Teen Challenge MidSouth	Chattanooga, TN
Advancing the Ministries of the Gospel International	Chattanooga, TN
Ankerberg Theological Research Institute	Chattanooga, TN
Leadership Ministries Worldwide	Chattanooga, TN
SCORE International, Inc.	Chattanooga, TN
The Crossing Church	Chattanooga, TN
The Maclellan Foundation, Inc.	Chattanooga, TN
Boys & Girls Clubs of the Ocoee Region	Cleveland, TN
Church of God	Cleveland, TN
Church of God of Prophecy International Offices	Cleveland, TN
Grace Community Church of Cleveland	Cleveland, TN
North Cleveland Church of God	Cleveland, TN
Church of the Nazarene	Cookeville, TN
Bellevue Baptist Church	Cordova, TN
Fellowship Baptist Church	Crossville, TN
Pine Grove Church of God of Prophecy	Crossville, TN
Bryan College	Dayton, TN
National Association of Christian Athletes, Inc.	Dayton, TN
Explorer's Bible Study Association	Dickson, TN
Dyer and Grier's United Methodist Church	Dyer, TN
Elizabethton Alliance Church	Elizabethton, TN
Mission Safety International, Inc.	Elizabethton, TN
Awaken Life Church	Fayetteville, TN
Franklin Christian Church	Franklin, TN
Justice & Mercy International	Franklin, TN
Rolling Hills Community Church	Franklin, TN
Tennessee Baptist Foundation	Franklin, TN

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Williamson College	Franklin, TN
Voice Of The Hills Foundation, Inc.	Gallatin, TN
First United Methodist Church of Hendersonville	Hendersonville, TN
Friendship Baptist Church of Hixson	Hixson, TN
Smyrna Baptist Church	Humboldt, TN
Mount Paran Baptist Church	Jacksboro, TN
Union University	Jackson, TN
Adoration Life	Johnson City, TN
Christ Covenant Presbyterian Church	Knoxville, TN
Crown Financial Ministries	Knoxville, TN
First Presbyterian Church	Knoxville, TN
Knox Area Rescue Ministries	Knoxville, TN
One Vision International	Knoxville, TN
Operation Inasmuch, Inc.	Knoxville, TN
Resources for the Blind International	Knoxville, TN
The Salvation Army Madison Citadel	Madison, TN
Agape House	Martin, TN
Mount Lebanon Baptist Church	Maryville, TN
Leawood Baptist Church	Memphis, TN
Love Worth Finding Ministries	Memphis, TN
Memphis Union Mission	Memphis, TN
Mid-South Baptist Association	Memphis, TN
Orphanos	Memphis, TN
Turk Foundation	Memphis, TN
World Overcomers Church of Memphis	Memphis, TN
First Baptist Church of Morristown	Morristown, TN
Gladeville Baptist Church	Mt. Juliet, TN
City Church	Murfreesboro, TN
African Leadership, Inc.	Nashville, TN
Baptist Global Response	Nashville, TN

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Blood Water Mission	Nashville, TN
Both Hands Foundation	Nashville, TN
Christian Leadership Concepts	Nashville, TN
Crievewood Baptist Church	Nashville, TN
Freedom's Promise	Nashville, TN
Gen. Board of Discipleship and Upper Room of the United Methodist Church	Nashville, TN
Mercy Multiplied America, Inc.	Nashville, TN
Mercy Multiplied International, Inc.	Nashville, TN
myLIFEspeaks	Nashville, TN
Siloam Health	Nashville, TN
The Donelson Fellowship	Nashville, TN
The Gideons International	Nashville, TN
The Southern Baptist Foundation	Nashville, TN
Vanderbilt Medical Center	Nashville, TN
Tulip Grove Baptist Church	Old Hickory, TN
Wears Valley Ranch, Inc.	Sevierville, TN
New Salem Baptist Church	Soddy Daisy, TN
Christ Worship Center	White House, TN

Texas

Trinity Christian Academy	Addison, TX
Lake Fork Baptist Church	Alba, TX
First United Methodist Church	Allen, TX
Bar Cross Cowboy Church	Alvarado, TX
Christian Relief Fund	Amarillo, TX
Life Challenge of Amarillo	Amarillo, TX
Redeemer Christian Church	Amarillo, TX
Fielder Church	Arlington, TX
The Seed Co.	Arlington, TX
Denton Freedom House	Aubrey, TX
Austin Chrstian Fellowship	Austin, TX

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Crossroads Community Church	Austin, TX
Davar Partners International	Austin, TX
Eastside Community Church	Austin, TX
First Presbyterian Church of Austin	Austin, TX
Hill Country Bible Church of Austin	Austin, TX
Hill Country Christian School of Austin	Austin, TX
Hope Chapel Austin	Austin, TX
Hyde Park Baptist Church	Austin, TX
LifeAustin Church	Austin, TX
Shoreline Church	Austin, TX
Teri Road Baptist Church	Austin, TX
The Well Community Church	Austin, TX
Wells Branch Community Church	Austin, TX
XPastor	Austin, TX
Youth With A Mission of Austin	Austin, TX
Good Shepherd Lutheran Church	Azle, TX
Bacliff Christian Center	Bacliff, TX
Bastrop Christian Outreach Center	Bastrop, TX
Bastrop Pregnancy Resource Center	Bastrop, TX
Friendship Bible Baptist Church	Bastrop, TX
Camp Blessing	Brenham, TX
Full Gospel	Bryan, TX
Romans Revival Ministries Church	Burkburnett, TX
First Baptist of Burleson	Burleson, TX
Iran Alive Ministries	Carrollton, TX
Radiant Life	Cedar Hill, TX
Cherokee Baptist Church	Cherokee, TX
Team Church	Cleburne, TX
Coppell Methodist Church	Coppell, TX
Majesty Ourdoors	Corpus Christi, TX

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Advocates for Community Transformation	Dallas, TX
Baptist General Convention of Texas	Dallas, TX
Buckner International	Dallas, TX
Camino Global	Dallas, TX
Cliff Temple Baptist Church	Dallas, TX
Criswell College	Dallas, TX
Dallas Baptist Association	Dallas, TX
Dallas LIFE	Dallas, TX
Dallas Theological Seminary	Dallas, TX
Denison Ministries	Dallas, TX
Evangelical Development Ministry, Inc.	Dallas, TX
EvanTell, Inc.	Dallas, TX
First Baptist Church of Dallas	Dallas, TX
GFM Ministries	Dallas, TX
Graduate Institute of Applied Linguistics	Dallas, TX
Hope Loans International	Dallas, TX
Involved for Life, Inc.	Dallas, TX
Leadership Network	Dallas, TX
Park Cities Presbyterian Church	Dallas, TX
Pathway of Life Church	Dallas, TX
Pioneer Bible Translators	Dallas, TX
Providence Christian School of Texas	Dallas, TX
SIL International	Dallas, TX
T4 Global, Inc. dba Spoken Worldwide	Dallas, TX
West Dallas Community School	Dallas, TX
Woman to Woman Pregnancy Resource Center, Inc.	Denton, TX
Hill Country Bible Church of Dripping Springs	Dripping Springs, TX
Bill Glass Behind the Walls	Duncanville, TX
Crossroads of Life Assembly of God	Duncanville, TX
Help for Christian Nationals, Inc.	Duncanville, TX

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Rio Grande Bible Ministries	Edinburg, TX
World Harvest Training Center, Inc.	Edinburg, TX
Edna Evangelical Presbyterian Church	Edna, TX
Casas por Cristo	El Paso, TX
El Paso First Assembly	El Paso, TX
Apartment Life	Eules, TX
Lionheart Academy	Eules, TX
Central Baptist Church	Fate, TX
Valley Creek Church	Flower Mound, TX
Bethesda Community Church	Fort Worth, TX
Central Texas Conference of the United Methodist Church	Fort Worth, TX
Cornerstone Assistance Network	Fort Worth, TX
MANNA Worldwide	Fort Worth, TX
McKinney Memorial Bible Church	Fort Worth, TX
Shepherds Watchmen, Inc.	Fort Worth, TX
Southcliff Baptist Church	Fort Worth, TX
University Baptist Church of Fort Worth	Fort Worth, TX
Human Coalition	Frisco, TX
EMOAF Church	Garden Ridge, TX
Youth With A Mission	Garden Valley, TX
Destiny Christian Center	Garland, TX
FiveStone Community Church	Garland, TX
Mount Hebron Missionary Baptist Church	Garland, TX
Oasis Church at Lakeview Assembly of God	Garland, TX
First United Methodist Church	Georgetown, TX
Hill Country Bible Church Georgetown	Georgetown, TX
Tejas Ministries, Inc.	Giddings, TX
Bayou City Fellowship	Houston, TX
Bethany Christian Church	Houston, TX
Braeswood Church	Houston, TX

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Care Net Pregnancy Center of Houston	Houston, TX
Christ Evangelical Presbyterian	Houston, TX
Christian Arabic Church	Houston, TX
Church Supplies & Services, Inc.	Houston, TX
Cy-Fair Christian Church	Houston, TX
Encourager Church	Houston, TX
First Baptist Church of North Houston	Houston, TX
GulfMeadows Church	Houston, TX
Heights Christian Church	Houston, TX
Houston Christian Broadcasters, Inc.	Houston, TX
Houston Northwest Church	Houston, TX
KSBJ Educational Foundation	Houston, TX
KSBJ Special Events	Houston, TX
Lakewood Church	Houston, TX
New Beginnings Church Bay Area	Houston, TX
Saint Jerome Catholic Church	Houston, TX
South Main Baptist Church	Houston, TX
Star of Hope Mission	Houston, TX
Ticket Servant	Houston, TX
Victory Life Fellowship Church	Houston, TX
West Houston Chinese Church	Houston, TX
West University Baptist Church	Houston, TX
World Hope Ministries International	Houston, TX
KiDs Beach Club	Hurst, TX
Tyndale Bible Church	Hurst, TX
World Link Ministries	Hurst, TX
Calvary Church	Irving, TX
Irving Bible Church	Irving, TX
Community Church of the Hills	Johnson City, TX
True Life Church	Joshua, TX

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Bear Creek Baptist Church	Katy, TX
Beene Consulting, Inc.	Katy, TX
Katy Christian Ministries	Katy, TX
Kingsland Baptist Church	Katy, TX
The Fellowship at Cinco Ranch	Katy, TX
Children's Cup	Keller, TX
Sower of Seeds International Ministries, Inc.	Keller, TX
Commission To Every Nation	Kerrville, TX
Kerrville Bible Church	Kerrville, TX
Life Community Church	La Porte, TX
Hope Fellowship	Lake Jackson, TX
Trinity Baptist Church	Lakeport, TX
Restoring Hope Fellowship	Lavon, TX
First Baptist Church of Lewisville	Lewisville, TX
Lewisville For Life	Lewisville, TX
Son Rise Church	Lewisville, TX
LeTourneau University	Longview, TX
Mobberly Baptist Church	Longview, TX
Grace Church of Lubbock	Lubbock, TX
Indiana Avenue Baptist Church	Lubbock, TX
Trinity Church and Trinity Christian School	Lubbock, TX
Camp Peniel	Marble Falls, TX
Spanish Central District of the Christian and Missionary Alliance	McAllen, TX
New Hope	McDade, TX
25 Project, Inc.	McKinney, TX
Lamb & Lion Ministries	McKinney, TX
Stronger than Espresso	McKinney, TX
First Baptist Church of Merkel	Merkel, TX
Mesquite Bible Church	Mesquite, TX
Christ Church Anglican	Midland, TX

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Hospice of Midland	Midland, TX
MARC, Inc.	Midland, TX
NonProfit Management	Midland, TX
Nonprofit Management Center of the Permian Basin	Midland, TX
Permian Basin Area Foundation	Midland, TX
Senior Link Midland	Midland, TX
United Way of Midland, Inc.	Midland, TX
West Texas Heritage Holdings, Inc.	Midland, TX
Mountain Peak Community Baptist Church	Midlothian, TX
Mars Hill Productions	Missouri City, TX
The Freedom Center	Missouri City, TX
Triumph Church	Nederland, TX
First Baptist Church of New Braunfels	New Braunfels, TX
World Indigenous Missions	New Braunfels, TX
Cornerstone Lodge, Inc.	North Richland Hills, TX
The Hills Church	North Richland Hills, TX
Crossroads Church	Odessa, TX
United Way of Odessa	Odessa, TX
Saint Andrew Lutheran Church	Paige, TX
First United Pentecostal Church of Paris	Paris, TX
Paris First Assembly of God	Paris, TX
New Born Spirit	Pasadena, TX
Crosspoint Church	Pearland, TX
Saint Helen Catholic Church	Pearland, TX
Hill Country Bible Church of Pflugerville	Pflugerville, TX
Church Ministries International	Plano, TX
East-West Ministries International	Plano, TX
Faith Lutheran Church	Plano, TX
Generation to Generation	Plano, TX
Global Heart Ministries	Plano, TX

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Global Media Outreach	Plano, TX
Grad Resources	Plano, TX
Marketplace Chaplains USA	Plano, TX
Marketplace Ministries	Plano, TX
Prestonwood Baptist Church	Plano, TX
Serve Healthcare International Ministries	Plano, TX
The Hope Center	Plano, TX
Victim Relief Ministries, Inc.	Plano, TX
Women's Non-Profit Alliance	Plano, TX
First Baptist Church of Porter	Porter, TX
Barry Wood Ministries	Prosper, TX
Beyond	Richardson, TX
International Missions, Inc.	Richardson, TX
Kellermann Foundation	Richardson, TX
The Church Network	Richardson, TX
First Baptist Church of Richmond	Richmond, TX
Children's Relief International	Rockwall, TX
Global Advance	Rockwall, TX
The Last Well, Inc.	Rockwall, TX
Church of Christ	Round Rock, TX
Cityview Bible Church	Round Rock, TX
Palm Valley Lutheran Church	Round Rock, TX
Saint Joseph Catholic Church	Rowena, TX
Adult & Teen Challenge of Texas	San Antonio, TX
Bible Study Fellowship	San Antonio, TX
Calvary Temple Assembly of God	San Antonio, TX
Caring Resources Ministries	San Antonio, TX
Christian Family Church	San Antonio, TX
CJF Ministries	San Antonio, TX
Communion Chapel	San Antonio, TX

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Cornerstone Church San Antonio	San Antonio, TX
Cross Mountain Church	San Antonio, TX
Oak Hills Church	San Antonio, TX
University Baptist Church of San Antonio	San Antonio, TX
Westover Hills Assembly of God	San Antonio, TX
First United Methodist Church of San Augustine	San Augustine, TX
Central Texas LifeCare	San Marcos, TX
Victory Christian Center of Seguin	Seguin, TX
Community Church	Seminole, TX
Born Again Emporium	Smithville, TX
Gateway Church, Texas	Southlake, TX
Arrow Child & Family Ministries	Spring, TX
Grace International Churches and Ministries, Inc.	Spring, TX
Hope Beyond Bridges	Spring, TX
PCS	Spring, TX
Pregnancy Assistance Center North (PACN)	Spring, TX
Gapstanders	Stockbridge, TX
First Colony Church of Christ	Sugar Land, TX
First Baptist Church of Sunnyvale	Sunnyvale, TX
Round Pen Cowboy Church	Talty, TX
Faith Bible Church	The Woodlands, TX
First Baptist Church of The Woodlands	The Woodlands, TX
Forum for Scriptural Christianity, Inc.	The Woodlands, TX
Middle East Bible Outreach	The Woodlands, TX
Educational Radio Foundation of East Texas	Tyler, TX
Lighthouse for Christ Mission	Tyler, TX
Pine Cove Summer Camp	Tyler, TX
First United Methodist Church of Vernon	Vernon, TX
Antioch Community Church of Waco	Waco, TX
Timber Crest Baptist Church	Waco, TX

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

GB2G! Travelin Angel Wear & Sports Gear	Weatherford, TX
Trinity Bible Church of Weatherford	Weatherford, TX
West Columbia Christian Center	West Columbia, TX
Wichita Falls Faith Mission, Inc.	Wichita Falls, TX
First Baptist Church of Wolfforth	Wolfforth, TX
First Baptist Church of Wolfforth	Wolfforth, TX
Wylie Biker Church	Wylie, TX

Utah

Pioneer Bible Camp	Eden/Liberty, UT
Fillmore Baptist Church	Fillmore, UT
Paradise Church International	Provo, UT
Calvary Chapel of Salt Lake City	Salt Lake City, UT
Calvary Salt Lake	Salt Lake City, UT
New Song Presbyterian Church	Salt Lake City, UT
Pregnancy Resource Center of Salt Lake City	Salt Lake City, UT
Desert Ridge Baptist Church	Washington, UT

Virginia

Abingdon Baptist Church	Abingdon, VA
Advancing Native Missions	Afton, VA
Advocates International	Alexandria, VA
Del Ray Baptist Church	Alexandria, VA
World Hope International	Alexandria, VA
Washington University of Virginia	Annandale, VA
Chestnut Hill Free Will Baptist Church	Big Island, VA
Choice Books of Northern Virginia, Inc.	Bristow, VA
Christ for the Crescent World	Burke, VA
Heal Africa USA	Caledonia, VA
Grace Assembly of God	Catawba, VA
Faith Christian Fellowship	Catlett, VA
Chantilly Bible Church	Chantilly, VA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Center for Christian Study	Charlottesville, VA
The LeRoy Jones Evangelistic Ministries, Inc.	Chatham, VA
Chr1st Fellowship Church	Chesapeake, VA
Crisis Pregnancy Center of Tidewater, Inc.	Chesapeake, VA
Great Bridge Presbyterian	Chesapeake, VA
United Methodist Church of Courtland	Courtland, VA
Pathway To Heaven Worship Center	Dublin, VA
Grace Church	Dumfries, VA
Trinity Christian School of Fairfax	Fairfax, VA
Kenya Connection	Falls Church, VA
India National Inland Mission, Inc.	Forest, VA
The Christian Action Network	Forest, VA
Christian Freedom International	Front Royal, VA
Potomac Ministry Network	Gainesville, VA
Cornerstone Community Church	Galax, VA
Gause Full Gospel Church	Gause, VA
Tributaries International	Gloucester, VA
Hope Builders Ministries	Greenwood, VA
Bethel Baptist Church	Hampton, VA
Warwick Assembly of God	Hampton, VA
Covenant Presbyterian Church	Harrisonburg, VA
Southview Community Church	Herndon, VA
James City Community Church	James City, VA
Prison Fellowship Ministries	Lansdowne, VA
Care Net	Lansdowne, VA
Accounting Services of Leesburg, Inc.	Leesburg, VA
Anabaptist HealthShare	Madison, VA
Goochland Baptist Church	Manakin-Sabot, VA
The Life Church DC	Manassas, VA
Immanuel Presbyterian Church	McLean, VA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Life Church	Mechanicsville, VA
Mechanicsville Christian Center	Mechanicsville, VA
Clover Hill Church	Midlothian, VA
First Church of God	Newport News, VA
Mid-Atlantic Teen Challenge	Newport News, VA
Missions To Military, Inc.	Norfolk, VA
Cornerstone Assembly of God	North Chesterfield, VA
Franklin Grove Baptist Church	Penhook, VA
Church of God	Pulaski, VA
Home School Foundation	Purcellville, VA
Home School Legal Defense Association	Purcellville, VA
WEAG	Richardson, VA
Anglican Frontier Missions	Richmond, VA
Christian Counseling & Training Center	Richmond, VA
Eternity Church	Richmond, VA
Inspire International	Richmond, VA
International Mission Board of the Southern Baptist Convention	Richmond, VA
The Family Foundation	Richmond, VA
The Oaks Ministry	Richmond, VA
Penn Forest Worship Center	Roanoke, VA
Virginia Baptist Children's Home and Family Services	Salem, VA
Immanuel Christian School	Springfield, VA
The Alive Gathering Ministries	Springfield, VA
Cornerstone Church of Augusta	Staunton, VA
HeartLink Network, Inc.	Staunton, VA
Abundant Life Church	Stephens City, VA
True Word Temple of Faith	Suffolk, VA
Bacon's Castle Baptist Church	Surry, VA
Water's Edge Church	VA Beach, VA
McLean Bible Church	Vienna, VA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Vienna Presbyterian Church	Vienna, VA
Christian Broadcasting Network, Inc.	Virginia Beach, VA
Good Shepherd India	Virginia Beach, VA
Lynnhaven United Methodist Church	Virginia Beach, VA
New Hope Christian Fellowship	Virginia Beach, VA
Regent University	Virginia Beach, VA
De Jong Ministries	Waynesboro, VA
Heart for Orphans	Williamsburg, VA
Williamsburg Community Chapel	Williamsburg, VA
Evangelical Council for Financial Accountability	Winchester, VA
Fellowship Bible Church	Winchester, VA
New Hope Alliance Church	Winchester, VA
Jackson Chapel Worship Center	Wytheville, VA
Vermont	
Aspire Together, Inc.	Burlington, VT
North Avenue Alliance Church	Burlington, VT
Washington	
Union Gospel Mission Of Grays Harbor	Aberdeen, WA
Overcomer Covenant Church	Auburn, WA
Bellevue Presbyterian Church	Bellevue, WA
Crossroads Bible Church	Bellevue, WA
Neighborhood Church	Bellevue, WA
The First Bible and Missionary Conference	Bellingham, WA
Birch Bay Bible Community Church	Birch Bay, WA
Arrow Leadership International Ministries	Blaine, WA
Kitsap Rescue Mission	Bremerton, WA
Peninsula Bible Fellowship	Bremerton, WA
Forward Edge International	Brush Prairie, WA
Hope Christian Community	Burien, WA
Highland Vinyard Church	Cheesaw, WA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

The Pacific Northwest Conference of United Methodists	Des Moines, WA
Columbia Grove Covenant Church	East Wenatchee, WA
Double K Retreat & Adventure Center	Easton, WA
Aglow International	Edmonds, WA
Edmonds Unitarian Universalist Congregation	Edmonds, WA
Wellspring Christian Fellowship	Ellensburg, WA
New Life Church of Everett	Everett, WA
Pregnancy Resource Center of Snohomish County	Everett, WA
Journey Church	Federal Way, WA
Northwest Foursquare Church	Federal Way, WA
Harbor Covenant Church	Gig Harbor, WA
Cedonia Community Church	Hunters, WA
Covenant Presbyterian Church	Issaquah, WA
Rehema In Step	Kennewick, WA
Evangelical Covenant Church of Kent	Kent, WA
North Shore Community Church	Kirkland, WA
Northwest University	Kirkland, WA
Kismet Logistics LLC	Lakewood, WA
South Whidbey Assembly of God	Langley, WA
Mill Creek Foursquare Church	Lynnwood, WA
Westgate Chapel	Lynnwood, WA
The Bridge of Community and Hope	Maple Valley, WA
CrossWind Church of the Assemblies of God	Mead, WA
Gold Creek Community Church	Mill Creek, WA
Montesano Assembly of God	Montesano, WA
Moses Lake Assembly	Moses Lake, WA
Christ the King Skagit	Mount Vernon, WA
Rainbow Lodge Retreat Center	North Bend, WA
Valley Camp Ministries	North Bend, WA
Black Lake Bible Camp	Olympia, WA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Evergreen Christian Community	Olympia, WA
Saint Micheal's Parish	Olympia, WA
Westwood Baptist Church	Olympia, WA
Olympic Evangelical Free Church	Poulsbo, WA
Christ Centered Ministries	Puyallup, WA
Reality Sports	Puyallup, WA
Timberlake Church	Redmond, WA
New Life Church of Renton	Renton, WA
Columbia Community Church	Richland, WA
Life Church 7	Richland, WA
Richland Lutheran Church	Richland, WA
Bethany Community Church	Seattle, WA
Bible Study Outreach Ministries	Seattle, WA
Seattle Bethany Church	Seattle, WA
Seattle Foursquare Church	Seattle, WA
Seattle's Union Gospel Mission	Seattle, WA
Vision Synergy	Seattle, WA
Abba's Garden Ministries, Inc.	Shelton, WA
Spring Road Chapel	Shelton, WA
Alliance for Children Everywhere	Shoreline, WA
High Point Church of Snohomish	Snohomish, WA
Northwest Ministry Network	Snoqualmie, WA
Glad Tidings Assembly Of God Church	Spokane, WA
Latah Family Church	Spokane, WA
Lincoln Heights Community Church	Spokane, WA
Partners International	Spokane, WA
Spokane Foursquare Church	Spokane, WA
Victory Faith Church	Spokane, WA
Victory Faith Fellowship	Spokane Valley, WA
Together for the Kingdom	Sultan, WA

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

North America Indigenous Ministries	Sumas, WA
First Fruits Revolution Ministries	Sumner, WA
The Well Fellowship	Sumner, WA
Care Net Pregnancy & Family Services of Puget Sound	Tacoma, WA
Faith Tabernacle C.O.G.I.C.	Tacoma, WA
Life Center	Tacoma, WA
NW Furniture Bank	Tacoma, WA
Tonasket Free Methodist Church	Tonasket, WA
Columbia Presbyterian Church	Vancouver, WA
Northwest Baptist Foundation	Vancouver, WA
Northwest Gospel Church	Vancouver, WA
Vancouver Church	Vancouver, WA
Union Gospel Mission of Yakima	Yakima, WA

Wisconsin

Appleton Alliance Church	Appleton, WI
Breakthrough Covenant Church	Appleton, WI
The Family Radio Network, Inc.	Appleton, WI
Family Worship Center	Beloit, WI
Bethesda Lutheran Brethren Church	Eau Claire, WI
Barnabas International	Elkhorn, WI
Camp Zion	Ellison Bay, WI
Oak Forest Center, Inc.	Frederic, WI
Gratiot Evangelical Free Church	Gratiot, WI
Faith Community Church	Hudson, WI
Wesley United Methodist Church	Kenosha, WI
Coulee Rock Community Church	La Crosse, WI
Covenant Harbor Bible Camp & Retreat Center	Lake Geneva, WI
InterVarsity Christian Fellowship	Madison, WI
Faith Church	Manitowoc, WI
New Hope	Neenah, WI

Organizations Supporting the Position Statement Calling for the Repeal of the Nonprofit Parking Tax in Section 512(a)(7) of the Internal Revenue Code

Oak Creek Assembly of God	Oakcreek, WI
Lake Lundgren Bible Camp	Pembine, WI
Lamb of God Lutheran Church	Pewaukee, WI
International Fellowship of Evangelical Students USA	Platteville, WI
Fort Wilderness	Rhineland, WI
Falls Community Church	Sheboygan Falls, WI
Stoddard United Methodist Church	Stoddard, WI
WRVM Radio, Inc.	Suring, WI
End Poverty Now, Inc.	Toledo, WI
Good Shepherd Lutheran Church	Viroqua, WI
Agape House, Inc.	Walworth, WI
Hope Life Center	Wausau, WI
Forest Springs Camp And Conference Center, Inc.	Westboro, WI
Silver Birch Ranch, Inc.	White Lake, WI
Child Evangelism Fellowship of Wisconsin	Wisconsin Rapids, WI
West Virginia	
First Presbyterian Church of Charleston	Charleston, WV
Kenova Church of God	Kenova, WV
Independent Bible Church	Martinsburg, WV
Mustard Seeds and Mountains, Inc.	Northfork, WV
Kingdom Evangelical Methodist Church	Westover, WV
Wyoming	
True Care Women's Resource Center	Casper, WY
Wyoming Rescue Mission	Casper, WY
Calvary Laramie	Laramie, WY