was true, the Court nonetheless held that the governmental interest was compelling and therefore sufficient to justify the burdening of religious beliefs.[320] Compulsory payment of taxes was necessary for the vitality of the system; either voluntary participation or a pattern of exceptions would undermine its soundness and make the program difficult to administer.

"A compelling governmental interest" was also found to outweigh free exercise interests in *Bob Jones University v. United States*,[321] in which the Court upheld the I.R.S.'s denial of tax exemptions to church-run colleges whose racially discriminatory admissions policies derived from religious beliefs. The Federal Government's "fundamental, overriding interest in eradicating racial discrimination in education"—found to be encompassed in common law standards of "charity" underlying conferral of the tax exemption on "charitable" institutions—"substantially outweighs" the burden on free exercise. Nor could the schools' free exercise interests be accommodated by less restrictive means.[322]

In other cases, the Court found reasons not to apply compelling interest analysis. Religiously motivated speech, like other speech, can be subjected to reasonable time, place, or manner regulation serving a "substantial" rather than "compelling" governmental interest.[323] *Sherbert's* threshold test, inquiring "whether government has placed a substantial burden on the observation of a central religious belief or practice,"[324] eliminates other issues. As long as a particular religion does not proscribe the payment of taxes (as was the case with the Amish in *Lee*), the Court has denied that there is any constitutionally significant burden resulting from "imposition of a generally applicable tax [that] merely decreases the amount of money [adherents] have to spend on [their] religious activities."[325] The one caveat the Court left—that a generally applicable tax might

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[320] The Court's formulation was whether the limitation on religious exercise was "essential to accomplish an overriding governmental interest." 455 U.S. at 257–58. *Accord*, Hernandez v. Commissioner, 490 U.S. 680, 699–700 (1989) (any burden on free exercise imposed by disallowance of a tax deduction was "justified by the 'broad public interest in maintaining a sound tax system' free of 'myriad exceptions flowing from a wide variety of religious beliefs' ").

[321] 461 U.S. 574 (1983).

[322] 461 U.S. at 604.

[323] Heffron v. ISKCON, 452 U.S. 640 (1981). Requiring Krishnas to solicit at fixed booth sites on county fair grounds is a valid time, place, and manner regulation, although, as the Court acknowledged, id. at 652, peripatetic solicitation was an element of Krishna religious rites.

[324] As restated in Hernandez v. Commissioner, 490 U.S. 680, 699 (1989).

[325] Jimmy Swaggart Ministries v. California Bd. of Equalization, 493 U.S. 378, 391 (1990). *See also* Tony and Susan Alamo Found. v. Secretary of Labor, 471 U.S. 290 (1985) (the Court failing to perceive how application of minimum wage and overtime requirements would burden free exercise rights of employees of a religious foundation, there being no assertion that the *amount* of compensation was a matter of