system of individual exemptions, it may not refuse to extend that system to cases of 'religious hardship' without compelling reason." [338]

Wisconsin v. Yoder and other decisions holding "that the First Amendment bars application of a neutral, generally applicable law to religiously motivated action" were distinguished as involving "not the Free Exercise Clause alone, but the Free Exercise Clause in conjunction with other constitutional protections" such as free speech or "parental rights." [339] Except in the relatively uncommon circumstance when a statute calls for individualized consideration, the Free Exercise Clause affords no basis for exemption from a "neutral, generally applicable law." As the Court concluded in *Smith*, accommodation for religious practices incompatible with general requirements must ordinarily be found in "the political process." [340]

Smith has potentially widespread ramifications. The Court has apparently returned to a belief-conduct dichotomy under which religiously motivated conduct is not entitled to special protection. Laws may not single out religiously motivated conduct for adverse treatment,[341] but formally neutral laws of general applicability may regulate religious conduct (along with other conduct) regardless of the adverse or prohibitory effects on religious exercise. That the Court views the principle as a general one, not limited to criminal laws, seems evident from its restatement in *Church of Lukumi Babalu Aye v. City of Hialeah*: "our cases establish the general proposition that a law that is neutral and of general application need not be justified by a compelling governmental interest even if the law has the incidental effect of burdening a particular religious practice." [342]

Similar rules govern taxation. Under the Court's rulings in *Smith* and *Swaggart*, religious exemptions from most taxes are a matter of legislative grace rather than constitutional command, since most important taxes (*e.g.*, income, property, sales and use) satisfy the criteria of formal neutrality and general applicability, and are not license fees that can be viewed as prior restraints on expression.[343]

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[338] 494 U.S. at 884.

[339] 494 U.S. at 881.

[340] 494 U.S. at 890.

[341] This much was made clear by Church of Lukumi Babalu Aye v. City of Hialeah, 508 U.S. 520 (1993), which struck down a city ordinance that prohibited ritual animal sacrifice but that allowed other forms of animal slaughter.

[342] 508 U.S. 520, 531 (1993).

[343] This latter condition derives from the fact that the Court in *Swaggart* distinguished earlier decisions by characterizing them as applying only to flat license fees. 493 U.S. at 386. *See also* Laycock, *The Remnants of Free Exercise*, 1990 SUP. CT. REV. 1, 39–41.