be so onerous as to "effectively choke off an adherent's religious practices" [326]—may be a moot point in light of the Court's general ruling in *Employment Division v. Smith*, discussed below.

The Court also drew a distinction between governmental regulation of individual conduct, on the one hand, and restraint of governmental conduct as a result of individuals' religious beliefs, on the other. *Sherbert's* compelling interest test has been held inapplicable in cases viewed as involving attempts by individuals to alter governmental actions rather than attempts by government to restrict religious practices. Emphasizing the absence of coercion on religious adherents, the Court in *Lyng v. Northwest Indian Cemetery Protective Ass'n* [327] held that the Forest Service, even absent a compelling justification, could construct a road through a portion of a national forest held sacred and used by Indians in religious observances.

The Court distinguished between governmental actions having the indirect effect of frustrating religious practices and those actually prohibiting religious belief or conduct: "'the Free Exercise Clause is written in terms of what the government cannot do to the individual, not in terms of what the individual can exact from the government.'" [328] Similarly, even a sincerely held religious belief that assignment of a social security number would rob a child of her soul was held insufficient to bar the government from using the number for purposes of its own recordkeeping.[329] It mattered not how easily the government could accommodate the religious beliefs or practices (an exemption from the social security number requirement might have been granted with only slight impact on the government's recordkeeping capabilities), since the nature of the governmental actions did not implicate free exercise protections.[330]

Compelling interest analysis is also wholly inapplicable in the context of military rules and regulations, where First Amendment review "is far more deferential than . . . review of similar laws or regulations designed for civilian society." [331] Thus the Court did not

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religious import); and Hernandez v. Commissioner, 490 U.S. 680 (1989) (questioning but not deciding whether any burden was imposed by administrative disallowal of a deduction for payments deemed to be for commercial rather than religious or charitable purposes).

[326] *Jimmy Swaggart Ministries*, 493 U.S. at 392.

[327] 485 U.S. 439 (1988).

[328] 485 U.S. at 451, quoting Sherbert v. Verner, 374 U.S. 398, 412 (1963) (Douglas, J., concurring).

[329] Bowen v. Roy, 476 U.S. 693 (1986).

[330] "In neither case . . . would the affected individuals be coerced by the Government's action into violating their religious beliefs; nor would either governmental action penalize religious activity." *Lyng*, 485 U.S. at 449.

[331] Goldman v. Weinberger, 475 U.S. 503, 507 (1986).