## << TESTIMONY ON HB 1471 >> Reverend Carel Two-Eagle, PK, PB, Church of the Helping Hand, Inc.

Good morning Chairman Headland and members of House Finance and Taxation Committee. For the record, my name is Reverend Carel Two-Eagle. I am the Presiding Bishop of the Church of the Helping Hand, Inc. and I am also a Pipe Keeper of us Lakota People. I am here in opposition to HB 1471.

I am in opposition to this bill and all bills that purport to tax Churches because they violate the First Amendment and because not every Church uses or needs a building in order to do its rites. The Navajo, Hopi and Zuni use a kiva, which is dug deep into the earth. There are members of those Nations in this area, and I am sure there is at least one kiva. The people of the Native American Church, which was formed about 100 years ago in an effort to save the holy Pipe, worship in a tipi. My People, the Lakota, and dozens of other Indigenous Nations, do some ceremonies in a sweat lodge, but not all. The Amish, Mennonites, and Hutterites and probably some others, worship in various structures or sometimes, none at all. I know this because I have worked with and for Amish. Neo-pagans worship in the open most of the time and many worship with various trees or other Standing Nations (plants).

Ch'annunpa ki le yuha wamani ye. Ch'annunpa wakan ye. I Walk with a Ch'annunpa (Pipe). The Ch'annunpa is holy. Of our 7 sacred ceremonies, all require one or more Ch'annunpa, but not all are done inside a structure of any kind, such as a sweat lodge.

What I believe this bill and others like it are trying to do violates the First Amendment, because it appears to be trying to define what is worship and where it happens. Where it happens is part of Freedom of Expression, after all.

In the Church I head, we worship by helping others, and not all of them are human. In Lakota, we say, "Mitakuye oias'in", which means, "All (are) my relatives". All thus includes trees and other plants, the wamakashkahn (animals), the things that fly, those that swim, even the rocks of our holy mother earth. This last is so because in our Creation tale, when Creator got the idea that It wanted to know precisely what It was composed of, everything existed, but it was formless. We call that "being in the void". Eventually, It decided to separate some of Itself out and see what formed. What formed was Inyan (EEyahnh), the rock. That rock eventually became Unc'i Mahkah, our grandmother earth. She is our holy mother, because She provides us with every physical thing we need throughout our lives.

The Church I head owns a for-profit corporation, and we market what we manufacture. All of our products are part of our Mission, which is to heal the Sacred Hoop as we worship by helping others. The products are designed to be part of our worship. This is guaranteed by both the First Amendment and IRS law. Believe me, I checked. I am not the first Bishop of our Church – the original Bishop willed the Bishopric to me right before he went to the Spirit World. Both he and I are sticklers for what is our Rights and what is not or even might not be.

I cannot help but wonder what qualifies any of you to decide what others' activities constitute worship and what do not. Are any of you going to try to tell me you know more about the aspects of Lakota Traditionalism than I do? It is not likely. In any case, none of it would survive a court test. The same goes for most if not all religions and/or spiritual Ways other than Christianity.

We do not worship once a week – we do it every day. I come here because of my vow to help heal the Sacred Hoop, which focuses the Ch'annunpa with which I Walk my prayer, and also because of my vow as the Bishop of the Church of the Helping Hand, Inc. What I am doing now in testifying on this bill is part of our worship.

I would like very much if you would hog-house HB 1471 and turn it into a study, so that you can do a thorough, fair, and considerate assessment of this subject. It will go a long way toward keeping North Dakota out of court in a case it cannot win.

Thank you for hearing me in a good way now. I am always available to answer any questions.