Fundamental Public Policy
Enforcement and Standing Issues

Marcus S. Owens
Loeb & Loeb, LLP
Washington, DC

I. INTRODUCTION

The Supreme Court's decision in *Bob Jones University v. United States*[1] is widely viewed as the definitive expression of the public policy doctrine, at least in the context of tax exempt status for private schools. This paper will examine two intertwined aspects of the public policy doctrine and tax-exemption: 1) the use of the doctrine in enforcement actions by the Internal Revenue Service ("IRS"), and 2) standing by third parties to influence that enforcement.

Without question, the Supreme Court's decision was significant for purposes of determining entitlement to tax-exempt status for private schools. Some have even viewed the decision as having a much greater impact, bestowing plenipotentiary power on the IRS to convert any matter it deems appropriate into a standard for tax exemption and to move aggressively to enforce the standard through revocation of tax-exempt status. For example, it was reported that the oral arguments in Supreme Court in *Obergefell v. Hodges*,[2] included the following exchange between Justice Alito and Solicitor General Verrilli:

---

[1] 461 U.S. 574 (1983)

[2] 576 U.S. ___ (2015)

JUSTICE ALITO: Well, in the Bob Jones case, the Court held that a college was not entitled to tax exempt status if it opposed interracial marriage or interracial dating. So would the same apply to a university or a college if it opposed same-sex marriage?

GENERAL VERRILLI: You know, I…I don't think I can answer that question without knowing more specifics, but it's certainly going to be an issue. I…I don't deny that. I don't deny that, Justice Alito. It is … it is going to be an issue.[3]

The exchange gave rise to speculation in the media and an unusual letter to Senator Mitch McConnell, the Senate Majority Leader, and John Boehner, the Speaker of the House of Representatives, signed by 15 state attorneys general, imploring Congress to act to prevent the IRS from using *Bob Jones* to "decide the truth or correctness of a religious belief," to "target disfavored beliefs," and strip offending organizations of their tax-exempt status.[4] Such legal hyperbole overlooks both reality of the circumstances leading up to the *Bob Jones* decision and, even more importantly, the history of IRS use of the public policy doctrine in tax law enforcement.

As a general proposition, litigation tends to be a lagging indicator of IRS enforcement interest, but the history of IRS enforcement actions under section 501(c)(3) of the Internal Revenue Code ("Code"),[5] based on "public policy," fundamental or not, is contrary to that general proposition. As will be further discussed in this paper, the IRS and the Treasury Department ("Treasury") moved slowly and with great caution during the late 1950's and 1960's as the federal courts, dealing with cases initiated by civil rights groups, became increasingly active. Even as state and local government efforts to avoid public school desegregation became focused on private schools as the avoidance vehicle of choice

---

[3] http://blog.acton.org/archives/77937-how-the-federal-government-may-put-christian-schools-out-of-business.html#.VqqNchu0-Z8.email

[4] http://ago.wv.gov/Documents/Religious%20Liberty%20Letter.PDF

[5] All statutory references herein are to the Internal Revenue Code of 1986, as amended (the "Code"), unless otherwise specifically noted, and all regulatory references are to the Treasury Regulations currently in effect under the Code.

and the federal district courts responded with decisions blocking those efforts,[6] the IRS and Treasury remained on the sidelines and, moreover, remained on the sidelines until forced to take action by private litigants who were able to establish standing to litigate the federal tax status of the private schools involved in the effort to sidestep public school desegration.[7]

The private school context also highlights the most controversial use of public policy, that is, to deny or revoke tax-exempt status, but it is important to note that administrative findings of the existence of a particular public policy have also been used to support tax-exempt status. For example, Revenue Ruling 80-278, regarding environmental litigation, notes that "the promotion of conservation and protection of natural resources has been recognized by Congress as serving a broad public benefit"[8] and Revenue Ruling 76-204, which observes that "a national policy of preserving unique aspects of the natural environment for future generations is clearly mandated in the Congressional declarations of purpose and policy in numerous Federal conservation laws."[9] Additionally, the doctrine of "lessening the burdens of government" as a basis for tax-exempt status[10] depends on an administrative finding that a particular activity is a "burden of government," which the IRS and Treasury have determined requires an objective manifestation by a governmental unit that it considers a particular activity to be its responsibility[11] - essentially and effectively, a manifestation of a public policy. Clearly, the existence of a public policy concerning a charity's purposes or operations can be a significant, even determinative, factor in whether an organization is entitled to tax-exempt status. In fact, as Revenue Ruling

---

[6] *Aaron v. Cooper, et al.*, 261 F.2d 97 (8th Cir., 1958).

[7] *Green v. Kennedy*, 309 F. Supp. 1127, (D.D.C. 1970), appeal dismissed sub nom. *Cannon v. Green*, 398 U.S. 956 (1970). *See also*, Staff Report on IRS's Proposed Revenue Procedure Regarding the Tax-Exempt Status of Private Schools, Subcommittee on Oversight of the Committee on Ways and Means U.S. House of Representatives, August 31, 1979, p. 12, "Green triggered IRS efforts to make sure that private schools met at least minimum standards of non-discrimination."

[8] Rev. Rul. 80-278, 1980-2 C.B. 175.

[9] Rev. Rul. 76-204, 1976-1 C.B. 152.

[10] Treas. Reg. §1.501(c)(3)-1(d)(2).

[11] Rev. Rul. 85-1, 1985-1 C.B. 177; Rev. Rul. 85-2, 1985-1 C.B. 178.

76-204 and Revenue Ruling 80-278 suggest, determinations of public policy may well be the most important point of accretion for notions of what constitutes a charitable activity under U.S. tax law.

As noted above, Treasury and the IRS have referenced public policy as a factor in entitlement to tax-exempt status in a variety of situations, and one would have expected that over time, an objective process for consistently identifying public policies that are sufficiently established to be so treated would have emerged, as opposed to an *ad hoc,* policy-by-policy approach. With the exception of private schools and racial discrimination, however, neither the IRS nor the Treasury Department has enunciated any specific set of detailed standards, guidelines or factors by which revenue agents can assess particular activities of a charity or even how policies might be identified from IRS filings such as the Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, or the annual Form 990, Return of Organization Exempt From Income Tax. Even the companion offense of "illegality," often noted in conjunction with a finding of a violation of fundamental public policy, has not been as precisely defined or explored as one might expect given the catastrophic impact that such a finding would have on an organization's status under section 501(c)(3) and the organization's reputation. The absence of clear definitions of the improper behavior and related enforcement guidelines suggests that the IRS and Treasury are comfortable with public policy generally remaining an *in terrorem* standard, at least with regard to revocation or denial of tax-exempt status and outside of the context of racial discrimination in education. The acceptance of that *in terrorem* role is reflected in the fact the IRS has avoided undertaking, on its own initiative, any systematic enforcement efforts based on either illegality or violations of fundamental public policy outside of the realm of racial discrimination in education.[12]

[12] The impracticality and ambiguity of "illegality" as a concept for federal tax administration is reflected in section 513(f)(2)(C) of the Code, regarding the exception from the definition of an unrelated trade or business of the conduct of bingo games where that activity does not violate any state or local law. Congress specifically conditioned tax exemption on a requirement that an activity be legal under statutes not enforced by the IRS. Was Congress intending to give the IRS the power to investigate possible violations of state or local laws or ordinances? If not, how did Congress intend the agency to deal with the non-enforcement of unpopular state or local laws, particularly those that involve behavior not generally recognized as morally bad?

II. ENFORCEMENT OF PUBLIC POLICY IN THE PRIVATE SCHOOL CONTEXT

In the wake of the Civil Rights Act of 1964,[13] and a series of court decisions such as *Hall v. St. Helena Parish School Board,*[14] in which federal courts invalidated efforts by states to subvert the desegregation of public schools by closing public schools and arranging funding for private schools, the IRS suspended the processing of applications for tax-exempt status from private schools in order to consider the effect of racial discrimination on tax-exempt status.[15] After what the IRS has described as "lengthy study," on August 2, 1967, the agency issued a news release announcing its position that racially discriminatory private schools whose operations involved state action constituting a violation of the Constitution or federal laws were not entitled to tax-exempt status.[16] The news release also provided that where "the school is private and does not have such degree of involvement with the political subdivision as has been determined by the courts to constitute State action for constitutional purposes, rulings will be issued holding the school exempt and the contributions to it deductible assuming that all other requirements of the statute are met." The IRS announcement triggered a reaction and on May 21, 1969, a class action lawsuit[17] was filed seeking to enjoin the Secretary of the Treasury and the Commissioner of Internal Revenue from recognizing racially discriminatory private schools in Mississippi as tax exempt. The District Court found that the plaintiffs had standing to bring suit,[18] a finding that was summarily approved by the Supreme Court, and on June 26, 1970, the District Court ordered the IRS to suspend the advance assurance of deductibility of contributions

---

[13] Pub.L. 88-352, 78 Stat. 241 (July 2, 1964).

[14] 197 F. Supp. 649 (E.D. La 1961), *aff'd per curiam*, 368 US 515 (1962)

[15] Internal Revenue Service Exempt Organizations Continuing Professional Education Technical Instruction Program for FY 2000, Topic N. Private School Update, available at https://www.irs.gov/pub/irs-tege/eotopicn00.pdf.

[16] *Id.*

[17] *Green v. Kennedy*, 309 F. Supp. 1127, (D.D.C. 1970), appeal dismissed sub nom. *Cannon v. Green*, 398 U.S. 956 (1970).

[18] The *Green* court did not deal extensively with the standing issue, but instead announced that it was following the standing precedent set *Coffey v. State Educational Finance Commission*. However, the *Coffey* decision also did not explicitly analyze the issue of standing, perhaps in part, because the United States intervened as a party plaintiff.

to certain private schools in Mississippi, including those identified as racially discriminatory in *Coffey v. State Educational Finance Commission*.[19] The order took the form of a preliminary injunction against the IRS approving any application for tax-exempt status by any private school in Mississippi or determining that any contribution to such school was deductible unless the agency affirmatively determined that the school was not part of a system of racially segregated private schools operated as an alternative for white students seeking to avoid desegregated public schools.

The IRS reaction to the June 1970 order was to issue a press release on July 10, 1970 announcing that racially discriminatory private schools would not be recognized as tax-exempt under section 501(c)(3) of the Code, nor would contributions be deductible as charitable contributions under section 170 of the Code. In an effort to provide direction to IRS personnel and the general public, the news release noted that "in most instances evidence of a nondiscriminatory policy can be supplied by reference to published statements of policy" or by the racial composition of the student body. Pursuant to the court order, and in compliance with the policy set forth in the news release, the IRS reviewed and approved nine schools in Mississippi as tax-exempt and issued additional guidance to revenue agents in the Internal Revenue Manual regarding how a nondiscriminatory admissions policy might be manifested.[20] The IRS also conducted a survey of private schools nationwide, sending letters to approximately 5,000 private schools with individual rulings and approximately 10,000 schools included in group rulings requesting information about admissions policies.

In reviewing IRS compliance with its order, the District Court noted, however, that the policy set out in the news release, and as further described in the Internal Revenue Manual, did not contain requirements or standards for statements of nondiscriminatory

---

[19] 296 F. Supp. 1389 (S.D. Miss. 1969). In *Coffey*, the Court found that a state tuition assistance program which primarily benefited racially-discriminatory private schools was an unconstitutional attempt to avoid the Supreme Court's decision in *Brown v. Board of Education*, 347 U.S. 483 (1954).

[20] *See* Manual Supplement (II) 6G-58 (December 21, 1970), §2.04, suggested that one indication of a racially-discriminatory private school would be the existence of separate classes, , separate buildings or separated cafeteria facilities, where the separation was on the basis of race.

policy, and then the Court, writing with a proverbial arched eyebrow, stated "we now turn to what is in the record concerning the nine Mississippi schools which the Commissioner found were in such compliance that he felt free under our June, 1970, Order to decline to suspend exemption."[21] Not surprisingly with that introductory comment, the Court was not pleased with the Commissioner's performance, noting, for example, in the case of the County Day School of Marks, that the IRS had been satisfied with an oblique reference to a racially nondiscriminatory policy which was included in a "long newspaper story on another subject headlined "Foundation Gets $2,000 Tuition Grant," and in the case of Indianola Academy, "Academy Expands Facilities." In short order, the *Green* Court issued a permanent injunction and the district court took over the job of generating criteria for the IRS to use to identify racially discriminatory private schools and deal with their qualification for tax-exempt status. The *Green* Court's order, while it applied only to Mississippi private schools, contained a statement of broader applicability: "the Service would be within its authority in including similar requirements for all schools in the nation. For the reasons already explained, our action making this an affirmative requirement as a condition of advance assurance is limited to schools in Mississippi because of the nature of this class action." The IRS *Green* order inspired the first iteration of judicially-inspired examination guidelines, released in Revenue Procedure 72-54,[22] modified three years later by Revenue Procedure 75-50,[23] which, despite being crafted to meet the requirements being imposed on the IRS with regard to private schools in Mississippi in the *Green* litigation, was, as with all formal federal tax guidance, applicable to all similarly situated taxpayers in the U.S.[24]

---

[21] *Green v. Connally*, 330 F. Supp. 1150 (D.D.C. 1971), *aff'd per curiam sub nom., Coit v. Green*, 404 U.S. 997 (1971).

[22] Rev. Proc. 72-54, 1972-2 C.B. 834.

[23] Rev. Proc. 75-50, 1975-2 C.B. 230.

[24] The applicability of Rev. Proc. 75-50 to private schools located outside the U.S. has been an issue that continues to this day. *See*, Rev. Proc. 2017-55, Section 5.11, concerning the equivalency determination process for private foundations with foreign grantees that are private schools. The revenue procedure requires that the foreign private schools comply with the U.S. public policy against racial discrimination in education, even though it notes that foreign jurisdictions may not have the same history of racial discrimination as the

The broader context for the IRS on private schools also bears noting; in 1975, the U.S. Commission on Civil Rights released a report criticizing the lack of specificity in IRS guidelines issued in 1970 and 1971 for revenue agents evaluating private schools and racial discrimination.[25] Also weighing on the IRS, was the Supreme Court's decision in *Norwood v. Harrison*, in which the Court ruled that a state may not constitutionally give or lend textbooks to students who attend a school that discriminates on the basis of race.[26] The IRS was clearly late to the federal party in the eyes of both the civil rights community and other federal agencies.

The publication of Revenue Procedure 75-50 did not satisfy the civil rights community and a second class action lawsuit was filed in U.S. District Court against the Secretary of the Treasury and the IRS Commissioner. The case, *Wright v. Regan*,[27] essentially sought to extend the *Green* injunction nationwide, with a particular focus on private schools that were formed or expanded at or about the time the public school districts in which they were located were desegregating.

During the pendency of the lawsuit, the IRS, seeking to avoid prolonged litigation and another injunction, issued a draft revenue procedure in 1978 that incorporated the timing of the formation or expansion of a private school with desegregation of the local public schools. The 1978 draft revenue procedure was revised and a second draft revenue procedure was published in 1979. However, in 1979, after contentious public hearings held by the IRS and by Congress on the proposed revenue procedures, Congress placed a

---

U.S. and that compliance with Rev. Proc. 75-50 may be impractical in foreign jurisdictions. In fact, the maintenance of racially-based statistics, as required by the revenue procdure, may actually be illegal in some jurisdictions.

[25] *See* Joint Committee on Taxation, *Description of S. 103 and S. 449 relating to tax-exempt status of private schools,* April 26, 1979. P. 11. *See also*, Rumph, Charles W., Revenue Procedure on Racial and Ethnic Discrimination in Schools, reprinted in *The Catholic Lawyer*, Vol. 22, No. 3, Article 6 (2017).

[26] *Norwood v. Harrison*, 413 U.S. 455 (1973).

[27] *Allen v. Wright*, 468 U.S. 737 (1984).

rider on the IRS appropriations that prevented the agency from finalizing the new standards for private schools.[28]

The final blow to the proposed new guidance came in 1984, when the Supreme Court dismissed the *Wright* case on the grounds that the plaintiffs lacked standing to bring the lawsuit, thus effectively ending the effort to extend an injunction similar to *Green* nationwide. The IRS was left with a set of specific standards applicable to private schools in Mississippi, compelled by a permanent injunction, and a second set of more amorphous standards applicable to private schools outside of Mississippi. In *Wright,* in contrast to *Green*, the Supreme Court extensively considered the standing issue and concluded that the plaintiffs did not allege a personal, judicially-cognizable, injury that was fairly traceable to the defendant's conduct and likely to be redressed by the relief sought. In its attempt to distinguish the finding of standing in *Green*, the Supreme Court pointed to Mississippi and the state's particular history of establishing private schools to avoid desegregation, the critical role played by tax exemption in the success of such schools and the likelihood of irreparable injury if the tax status was permitted to remain undisturbed. The Supreme Court also pointed to the initial IRS policy of recognizing the tax exempt status of racially discriminatory schools, and, inferentially, the slow, cautious approach taken by the IRS to address the issue.

The disparity between the standards applicable to Mississippi and the standards applicable elsewhere, cemented with the Supreme Court's 1984 dismissal of *Wright,* had, in fact, deepened when, on May 5, 1980, the *Green* Court supplemented and modified its order to require the IRS to survey all private schools in Mississippi which were formed or expanded at or about the time that the public school districts in which they were located or which they serve were desegregating. The IRS was further ordered to ascertain whether

---

[28] Treasury, Postal Service, and General Government Appropriations Act, 1980, Pub. L 96-74, 96th Congress, Sept. 29, 1979. The rider proscribed the formulation or application of "any rule policy, procedure, guideline, regulation, standard, or measure which would cause the loss of tax-exempt status to any private, religious, or church-operated schools under section 501(c)(3) of the Internal Revenue Code of 1954 unless in effect prior to August 22, 1978."

each school could demonstrate by "clear and convincing evidence" that it was racially-non-discriminatory. The Court gave the IRS 120 days in which to accomplish the review, with an additional 120 days permitted, if necessary. What followed was an intense effort by the IRS to identify and assess all private schools in Mississippi that were formed or expanded at or about the time that the local public schools were ordered to desegregate.

The ability of the IRS to effectively address racial discrimination in private schools was hampered by the appropriations rider that prevented finalization of a revenue procedure that would set forth appropriate guidelines with national applicability for revenue agents and the general public. In particular, the IRS found itself dealing with applications for tax-exempt status and examinations of tax-exempt private schools located in areas where desegregation of the public schools had triggered an increase in the formation of private schools in an apparent attempt to circumvent the court-ordered desegregation. However, to address the disparity, and still avoid continued appropriations riders preventing finalization of a new revenue procedure, the IRS relied on guidelines for the examination of private schools in the Internal Revenue Manual that had been published in 1977, before the effective date of the 1980 rider.[29] The Internal Revenue Manual does not have the same force and effect as a revenue procedure, but the public availability of the document, coupled with the fact that examination guidelines are instructions for revenue agents on how to develop facts and issues on audit, effectively gave the Internal Revenue Manual a similar impact.

The Manual's guidelines were utilized to evaluate an application for tax-exempt status filed in June 1986 by Calhoun Academy ("Academy"), a private school located in Calhoun County, South Carolina, an area with a "sizable local black population." The Academy was formed on December 30, 1969, coinciding with the date of court-ordered desegregation of the local public schools. The Academy began operations in 1970, but had never enrolled a black student nor had any black students applied for admission. The Academy also never had a black faculty member. It appeared that the Academy did not

[29] IRM 7(10)69, section 341 (September 26, 1977).

adopt a policy on racial nondiscrimination until November 1985, shortly before it filed an application for tax-exempt status in June 1986 and three years after the Supreme Court decided *Bob Jones*. As an explanation for its lack of black students, the Academy suggested that the general economic status of the local black population made it difficult for them to afford to enroll their children in the Academy. As the Tax Court noted later in its opinion, when IRS officials suggested that a tuition reduction plan might help black students overcome the financial burden, the Academy declined to adopt one. The IRS denied the Academy's application for tax-exempt status and the Academy filed a petition in Tax Court for a declaratory judgment on its tax-exempt status under section 7428. In reviewing the record in the case, the Tax Court noted the circumstances of the Academy's formation at the time of public school desegregation, the complete absence of black students or faculty in its 17 years of existence and the Academy's refusal to undertake any efforts to address the matter. The Tax Court, however, did not adopt the "clear and convincing" standard that the *Green* court required the IRS to apply in Mississippi, rather the Court noted that the absence of either a single black student in the school or a plausible explanation of inability to attract black students, coupled with the Academy's history, "permits an inference of discrimination" to arise, that could be rebutted by a preponderance of the evidence. The Tax Court concluded that the Academy had not carried its burden to show that it operates in good faith in accordance with a racially nondiscriminatory policy as to students.[30]

With the availability of examination guidelines to enable IRS agents to identify and appropriately analyze facts relevant to whether or not a private school was operated in a racially nondiscriminatory manner, the Tax Court's decision in *Calhoun* and the Supreme Court's decision in *Bob Jones,* the public controversy over IRS enforcement subsided.

[30] *Calhoun Academy v. Commissioner*, 94 T.C. 284 (March 1, 1990).

III. THE IRS ENFORCEMENT PROCESS – IN GENERAL

With occasional prodding by interest groups, the IRS and Treasury have explored different formulations of public policy, whether denominated "fundamental" or not, and its role in entitlement to tax-exempt status commencing well before the *Bob Jones* decision. No third parties have had the success of the *Green* plaintiffs, however, and the IRS has remained in control of the nature and direction of IRS enforcement activities incorporating a public policy rationale. For example, in Revenue Ruling 75-384,[31] activities that constituted "violations of local ordinances and breaches of public order" and violated the "minimum standards of acceptable conduct necessary to the preservation of an orderly society" were deemed sufficient to preclude tax-exempt status under either section 501(c)(3) or section 501(c)(4) of the Code. Wisely, the IRS and Treasury have not elected to further define the "minimum standards of acceptable conduct" for an orderly society, although a regulations project with an associated public hearing intended to accomplish that task would certainly have generated great public interest in the waning days of the Vietnam War. The issue of standing, in the wake of *Wright*, appears to have effectively protected the IRS, although it appears that one private litigant has successfully sought standing to sue the IRS.[32]

A careful review of IRS documents, however, suggests that there may have been some consideration given to additional enforcement guidance involving public policy in one particular situation, albeit not of the sort that one might initially imagine. The facts recited in GCM 34631,[33] issued during the Nixon Administration, are very similar to the facts set forth in Revenue Ruling 75-384, and suggest that the actual organization that formed the basis for the 1975 revenue ruling was a civil rights organization organized under the laws of New York that was exempt under section 501(c)(4) of the Code, and

---

[31] Rev. Rul. 75-384, 1975-2 C.B. 204.

[32] In *Fulani v. League of Women Voters Education Fund*, 882 F.2d 621 (2d Cir. 1989), in which the Second Circuit Court of Appeals found the requisite injury that was traceable to IRS conduct when the League declined to invite Fulani to participate in electoral debates sponsored by the League, a charity recognized as exempt under section 501(c)(3) of the Code.

[33] IRS General Counsel Memorandum 34631, October 4, 1971.

which was applying for tax exempt status under section 501(c)(3) when its activities came to the attention of a Department of Justice organized crime strike force in Brooklyn, NY. The factors that the GCM found relevant for purposes of the "minimum standards of acceptable conduct" and assumed to be true for purposes of its analysis, included 1) the organization engaged in picketing and the public delivery, via loudspeakers, of speeches targeting the Federal Bureau of Investigation and two newspapers, 2) while the picketing has generally been peaceful and orderly, two employees of a newspaper had been injured during one demonstration, 3) members of the organization have threatened the lives of those investigating the organization, 4) the organization is "supported by and serves the interest of organized crime, and 5) the organization used force and violence against a newspaper opposed to the organization. It remains to be seen whether the activities of groups like the Occupy Movement, Pro-Life/Pro-Choice organizations or various organizations inspired by the Trump Administration's policies and actions will trigger a resurrection of the 1975 revenue ruling.

IV. CONCLUSION

In the preceding discussion, I have attempted to demonstrate that the IRS has been quite deliberate restrained in its use of public policy as a rationale for approving or removing tax-exempt status, despite the *Bob Jones* decision. In fact, as the history of IRS enforcement of racial nondiscrimination in the private school context reflects, the most effective catalyst for IRS enforcement has been third party litigation, not internal IRS or Treasury policy making. The IRS enforcement effort was a direct outcome of the fact that the *Green* plaintiffs were able to establish standing; despite the best efforts of the *Wright* court, it remains unclear how that was accomplished. I suspect that the real answer to the question of how the *Green* plaintiffs established standing lies in the *Green* court's sense of how Mississippi reacted to federal court-ordered desegregation; perhaps the court was simply echoing Nina Simone in 1964 when she sang "The name of this tune is Mississippi goddam, and I mean every word of it."[34]

[34] Nina Simone, "*Mississippi Goddam*," on Nina Simone in Concert (Philips Records 1964).