



March 6, 2023

U.S. Department of Health and Human Services  
Office for Civil Rights  
Attention: Conscience NPRM, RIN 0945-AA18  
Hubert H. Humphrey Building, Room 509F  
200 Independence Avenue SW, Washington, DC 20201

**Re: Safeguarding the Rights of Conscience as Protected by Federal Statutes,  
Docket ID HHS-OCR-0945-AA18**

To Whom It May Concern:

First Liberty Institute submits this comment regarding the proposed rulemaking, “Safeguarding the Rights of Conscience as Protected by Federal Statutes,” RIN 0945-AA18 (the “Proposed Rule”), promulgated by the U.S. Department of Health and Human Services’ (the “Department” or “HHS”) Office for Civil Rights (“OCR”).

First Liberty Institute is a nonprofit, public interest law firm. Our mission is to defend religious liberty for all Americans through *pro bono* legal representation of individuals and institutions of diverse faiths. We have represented Catholic, Protestant, Islamic, Jewish, Buddhist, Falun Gong, Native American, and other religious practitioners. For over thirty years, First Liberty Institute attorneys have worked to defend religious freedom before the courts, including the U.S. Supreme Court, as well as testifying before Congress and advising federal, state, and local officials about constitutional and statutory protections for religious liberty.

As a public interest law firm that defends religious freedom for all Americans, we have, unfortunately, had to represent health care professionals who are told that they must choose between their religious convictions and continuing to serve as health care professionals—a profession that many of them chose *because* of their religiously motivated desire to serve those in need. Presently, we are representing a nurse in the U.S. Department of Veterans Affairs who was repeatedly refused a religious accommodation from participating in abortions because the accommodation process had not yet been finalized despite the VA’s actively beginning to perform abortions. We are also representing multiple nurse practitioners who have had their religious accommodations revoked and were then fired for referring patients seeking certain contraceptives to others.

First Liberty Institute opposes OCR's proposed revisions to the May 21, 2019, final rule entitled "Protecting Statutory Conscience Rights in Health Care; Delegations of Authority" (the "2019 Final Rule"). The proposed changes hinder both religious freedom and transparency and will ultimately harm both health care employers and employees.

*The Department has rulemaking authority for the 2019 Final Rule.*

As an initial matter, the Proposed Rule appears to propose rescinding much of the 2019 Final Rule at least in part on the basis that the 2019 Final Rule would exceed HHS's housekeeping authority under 5 U.S.C. § 301. *See, e.g.*, 88 Fed. Reg. 826 (noting that the U.S. District Court for the Southern District of New York "found that the 2019 Final Rule's purpose, definitions, and assurance and certification requirements 'impose[d] new substantive duties on regulated entities in the health care sector' and did not fall within the agency's housekeeping authority" and that the "district court for the Northern District of California similarly found that the 2019 Final Rule, including the definitions and enforcement provisions, were not 'mere housekeeping.'"). The problem with this rationale, however, is that the 2019 Final Rule does not rely solely—or even principally—on HHS's housekeeping authority. The 2019 Final Rule uses 5 U.S.C. § 301 for the portions of the 2019 Final Rule that implicate only the internal organization and operation of HHS, such as ensuring compliance by the Department. The portions of the 2019 Final Rule that apply outside of the Department are instead based on numerous grants of authority to HHS to impose substantive regulations and conditions on HHS grant recipients, contractors, and program participants. 84 Fed. Reg. 23183–86 (noting that the 2019 Final Rule relies upon not just HHS's housekeeping authority but also upon the Federal Acquisition Regulation; the HHS Uniform Administrative Requirements, 45 CFR part 75; the CMS regulations; the Federal Property and Administrative Services Act of 1949; the Federal Acquisition Regulation; the Department of Health and Human Services Acquisition Regulation, 48 CFR parts 300 through 370; the rulemaking authority granted by 42 U.S.C. § 18041; the Medicare, Medicaid, and Children's Health Insurance Program authorization to issue regulations at 42 U.S.C. § 1302; the rulemaking authority for program participation in numerous healthcare programs provided in footnote 52 of the 2019 Final Rule; and the debarment and suspension regulations at 48 CFR part 9.4 and 2 CFR part 376). At no point does the 2019 Final Rule describe its rulemaking as being "mere housekeeping" or attempt to wedge its substantive rulemaking into the housekeeping authority.

*The removal of the definitions will result in confusion, not clarity.*

The 2019 Final Rule's Section 88.2 has numerous definitions to establish clarity as to how the Department understood the underlying statutes and to provide clarity to the healthcare profession as to which entities the Department views as subject to which statutory requirements. Each definition was adjusted for relevant underlying statutes so that, for example, the definition of "health care entity" did not blend coverage from the Weldon Amendment with coverage from the Coats-Snowe Amendment. These definitions are necessary, however, because the statutes often provide illustrative lists, but an entity that is akin to the entities on the illustrative list but not actually included on the list is left to guess whether the Department considers them to be covered by the underlying statute. As the 2019 Final Rule notes, the Department received at least one comment noting that "pharmacists and pharmacies are sometimes not understood to be health care providers" and asking for them to be included. 84 Fed. Reg. 23196. Without the definitions section, whether a pharmacy or pharmacist is subject to the rule may be a matter of dispute.

The definitions section also serves an educational function. The Department received comments for the 2019 Final Rule objecting to the inclusion of individuals in the definitions of "health care entity," but the underlying statutes do include individuals in their non-exhaustive list of "health care entities." *Id.* Eliminating the definitions section results in regulated entities having to analyse each relevant statute, which, considering the comments received by the Department, was not happening in some cases.

*Removing the assurance and certificate of compliance provisions removes an important educational component of the 2019 Final Rule.*

The Proposed Rule would remove the assurance and certificate of compliance provisions that presently exist at 45 CFR 88.4. These provisions require recipients of direct Federal financial funds to affirm that they will comply with applicable Federal conscience protection laws. Such Federal financial recipients are already obligated to comply with these conscience protection laws, but the assurance and certification provisions require that they confirm their understanding of such obligation. Requiring these assurances and certifications, then, ensures that entities that would become subject to Federal conscience protection laws are aware of the additional obligations placed on them through their receipt of Federal funding, greatly reducing the chance that any such recipient would enter into such an obligation unknowingly.

The Proposed Rule indicates that 45 CFR 88.4 is to be removed because it is “redundant, unlawful, confusing, or undermines the balance Congress struck between safeguarding conscience rights and protecting access to health care,” but it is difficult to see how requiring Federal direct financial fund recipients to affirm the obligations imposed upon them by law would do any of these things. Such assurance and certification provisions are not redundant as such provisions are commonly used to require Federal funding recipients to confirm their adherence to Federal civil rights laws, and doing so, as noted, ensures that recipients understand their obligations. These assurance and certification provisions are also not illegal because HHS has been delegated authority to impose requirements on the receipt of federal funds (as noted in the 2019 Final Rule), which is a power directly implicated by these provisions. The assurance and certification provisions are not confusing: they are a common mechanism for ensuring compliance with federal law. It also does not undermine any balance Congress struck to require Federal direct financial recipients to acknowledge the very laws that Congress enacted.

None of the vaguely provided rationales for the removal of 45 CFR 88.4 are, in fact, rational.

*The changes to Appendix A provide much less informative notice to employees.*

The Proposed Rule would revise the text of the posted notice of rights in Appendix A, which presently describes what the Federal conscience protection laws actually protect, to the vague description of “health care provider conscience protection statutes” and a list of applicable statutes. The original Appendix A describes the general categories of conscience protection provided by Federal law so that employees can learn from the posted notice what types of conscience protections are generally available instead of having to look up and understand the various Federal laws. All this change does is places the burden of understanding the protected rights on the employee and make it less likely that such rights will be understood or even generally known.

*The removal of the compliance provisions makes investigation of violations more difficult.*

45 CFR 88.6 requires covered entities to keep records for three years that are relevant to determining whether a violation of Federal conscience protection laws occurred, including information such as complaints, requests for religious accommodations, etc. Because issues such as whether a health care professional requested a religious exemption from, for example, being forced to participate in abortions or whether that person’s employer correctly accommodated the person are fact-intensive situations in which the employer often has a strong incentive to obscure malfeasance, requiring employers to

preserve records that implicate these situations for three years makes it much more likely that conscience rights can be protected and bad actors can be identified. These provisions simply require employers to preserve records that they have the easiest access to, and often the only access to. Eliminating 45 CFR 88.6 merely makes investigating complaints more difficult and aids bad actors in avoiding the consequences of their conduct.

*Religious healthcare professionals provide an irreplaceable service for religious patients.*

Religious healthcare professionals provide an irreplaceable service for religious patients. For example, studies show important benefits of religious coping and the role of faith-based and spiritual support during physical and mental illness. According to a Mayo Clinic publication, “most studies have shown that religious involvement and spirituality are associated with better health outcomes, including greater longevity, coping skills, and health-related quality of life (even during terminal illness) and less anxiety, depression, and suicide. Several studies have shown that addressing the spiritual needs of the patient may enhance recovery from illness.”<sup>1</sup> Furthermore, scholars have identified “a number of facets of religious involvement that are uniquely linked with health outcomes. For example, investigators increasingly recognize the importance of church-based social support for health and well-being, particularly for African Americans.”<sup>2</sup> On the whole, religious attendance increases longevity by improving and maintaining good health behaviors, mental health, and social relationships.<sup>3</sup>

Religious healthcare providers are uniquely equipped to address not only the physical but also the spiritual needs of patients who desire a religious perspective. According to the World Health Organization, “spirituality is an important dimension of patients’

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<sup>1</sup> Paul S. Mueller, M.D., David J. Plevak, M.D. and Teresa A. Rummans, *Religious Involvement, Spirituality, and Medicine: Implications for Clinical Practice*, 76 MAYO CLINIC PROC. 1225, 1235 (2001), [https://www.mayoclinicproceedings.org/article/S0025-6196\(11\)62799-7/pdf](https://www.mayoclinicproceedings.org/article/S0025-6196(11)62799-7/pdf).

<sup>2</sup> Christopher G. Ellison, Reed T. DeAngelis, and Metin Güven, *Does Religious Involvement Mitigate the Effects of Major Discrimination on the Mental Health of African Americans?* RELIGION AND MENTAL HEALTH OUTCOMES (Sept. 2017).

<sup>3</sup> Chatters, Linda M., *Religion and health: Public health research and practice*, ANNUAL REVIEW OF PUBLIC HEALTH, 21, 335–367, <https://www.annualreviews.org/doi/pdf/10.1146/annurev.publhealth.21.1.335>.

quality of life.”<sup>4</sup> And “the value of spirituality is not . . . solely as a means of reducing clinicians’ distress or promoting better healthcare outcomes, but should be considered as intrinsically valuable.”<sup>5</sup> Among individuals who identified as LGBT and Christian, “[r]eligiosity was associated with higher levels of eudaimonic well-being and lower levels of depression, anxiety, and stress.”<sup>6</sup> A study on body dysmorphia found that the positive body image of “[w]omen in the Religious group increased significantly compared to Control women (who declined) in how they felt about their appearance and looks. Women in the Spiritual condition improved marginally compared to the Control condition.”<sup>7</sup> Analyzing the links between religion, gender, and body image, scholars reported:

A recent review concluded that in normal non-diagnosed women, religiosity and body image are often linked in positive, healthy ways (Boyatzis and Quinlan 2008). For example, healthier body image is positively associated with women’s self-rated importance of religion (Joughin et al. 1992), worship attendance and self-rated religiosity (Mahoney et al. 2005), intrinsic orientation (Forthun et al. 2003; Smith et al. 2003), and religious wellbeing (i.e., a close relationship with God).<sup>8</sup>

Many religious healthcare providers seek to bridge the gap between patients’ physical health and spiritual health in ways that benefit both individuals and communities as a whole. For example, the Catholic Health Association makes its mission clear: “As part of the Catholic Health Ministry, we honor the dignity of every person, and we are

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<sup>4</sup> Anne L. Dalle Ave and Daniel P. Sulmasy, *Health Care Professionals’ Spirituality and COVID-19*, JAMA 2021; 326(16): 1577-1578, <https://jamanetwork.com/journals/jama/fullarticle/2785147#nav>.

<sup>5</sup> *Id.*

<sup>6</sup> Shilpa Boppana, *The impact of religiosity on the psychological well of LGBT Christians*, JOURNAL OF GAY & LESBIAN MENTAL HEALTH, 23:4 (2019), 412-426.

<sup>7</sup> Boyatzis, Chris J., et al., *Experimental Evidence that Theistic-Religious Body Affirmations Improve Women’s Body Image*, 46(4) JOURNAL FOR THE SCIENTIFIC STUDY OF RELIGION 553–564 (2007).

<sup>8</sup> Kristin J. Joman and Chris J. Boyatzis, *Body Image in Older Adults: Links with Religion and Gender*, J ADULT DEV (2009) 16:230-238.

committed to the common good. We strive always to act in a way that is consistent with our identity and to serve all persons with care and compassion.”<sup>9</sup>

Religious providers help to advance many important interests relating to public health, yet the Department ignores both the qualitative and the quantitative benefit of ensuring that religious healthcare professionals are not driven from the field and focuses only on a generalized interest in “nondiscriminatory access to healthcare.” And religious healthcare professionals will not simply accept requirements that force them to violate their deepest moral and religious convictions. As one poll indicated, up to 91% of religious healthcare professionals would rather stop practicing medicine than violate their religious beliefs, and many commenters to the 2019 Final Rule indicated that they would leave the healthcare profession or have already left or limited their practice because of pressure to violate their beliefs. 84 Fed. Reg. 23175–76, 23180–81 & nn.46–48.

Permitting increased hurdles for religious healthcare professionals reduces access to healthcare generally by reducing the supply of healthcare professionals and reduces access particularly to religious healthcare professionals, who provide an invaluable benefit to patients of faith, particularly in minority communities. The proposed Regulatory Impact Analysis does not consider any of these factors. The Department has also not calculated the effects of diminished access to religious healthcare providers on low-income Americans, rural patients, racial and national origin minorities, older Americans, and persons with disabilities, because religious healthcare professionals, inspired by their religious mission to serve vulnerable patients “are the backbone of caring for patients, especially the poor, in our country.”<sup>10</sup>

*Protecting rights of conscience protects Americans of all faiths.*

Protecting rights of conscience protects Americans of all faiths, particularly minority faiths. The less popular a conviction is, the greater pressure to ignore or violate that conviction. The conscience protections at issue in the twenty-five statutes covered by the

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<sup>9</sup> Amy Wilson-Stronks, et al., *Faith-Based Health Care and the LGBT Community: Opportunities and Barriers for Equitable Care*, TANENBAUM, <https://tanenbaum.org/wp-content/uploads/2020/05/Faith-Based-Health-Care-LGBTQ.pdf>.

<sup>10</sup> Louis Brown, *Eliminating medical conscience rights threatens human dignity and the freedom to love*, THE HILL (Apr. 29, 2022), <https://thehill.com/opinion/healthcare/3471359-eliminating-medical-conscience-rights-threatens-human-dignity-and-the-freedom-to-love/>.

2019 Final Rule protect not only majoritarian religious convictions but also minority convictions and permit healthcare professionals in those religious communities to participate and serve their communities. Looking just at abortion, for example, many different religions have expressed convictions that may make a religious healthcare professions who is a member of that religion need a religious accommodation. Here is a small sample of such statements:

- **Assemblies of God:** “Abortion is a morally unacceptable alternative for birth control, population control, sex selection, and elimination of the physically and mentally handicapped. Certain parts of the world are already experiencing serious population imbalances as a result of the systematic abortion of female babies. The advocacy and practice of so-called partial birth abortion of babies is particularly heinous.”<sup>11</sup>
- **Buddhist:** “Buddhism believes in rebirth and teaches that individual human life begins at conception. The new being, bearing the karmic identity of a recently deceased individual, is therefore as entitled to the same moral respect as an adult human being.”<sup>12</sup>
- **Church of Jesus Christ of Latter-day Saints:** “The Church of Jesus Christ of Latter-day Saints believes in the sanctity of human life. Therefore, the Church opposes elective abortion for personal or social convenience, and counsels its members not to submit to, perform, encourage, pay for, or arrange for such abortions.”<sup>13</sup>
- **Episcopal:** “We emphatically oppose abortion as a means of birth control, family planning, sex selection, or any reason of mere convenience . . . Whenever members of this Church are consulted with regard to a problem pregnancy, they are to

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<sup>11</sup> The General Presbytery, “Sanctity of Human Life: Abortion And Reproductive Issues (August 9-11, 2010), <https://ag.org/beliefs/position-papers/abortion-sanctity-of-human-life>.

<sup>12</sup> Justin Whitaker, Buddhists Respond to US Supreme Court Decision on Abortion, Buddhist Door (June 28, 2022), (quoting Damien Keown), <https://www.buddhistdoor.net/news/buddhists-respond-to-us-supreme-court-decision-on-abortion>.

<sup>13</sup> Church of Jesus Christ of Latter-day Saints, “Abortion,” <https://newsroom.churchofjesuschrist.org/official-statement/abortion>.



explore, with grave seriousness, with the person or persons seeking advice and counsel, as alternatives to abortion, other positive courses of action, including, but not limited to, the following possibilities: the parents raising the child; another family member raising the child; making the child available for adoption.”<sup>14</sup>

- **Hindu:** “In Hinduism, the key concepts involving moral deliberations on abortion are Ahimsa, Karma and reincarnation. Accordingly, abortion deliberately disrupts the process of reincarnation, and killing an innocent human being is not only in contrast with the concept of Ahimsa, but also places a serious karmic burden on its agent.”<sup>15</sup>
- **Judaism:** Going at least as far back as Maimonides (Laws of Murder 1:9) and up until the middle of the 20th century, the rabbinic consensus has not been — despite Rabbi Jacobs’ claim — that life begins at birth. While the matter is complicated, most Orthodox legal precedents forbid abortion except in cases where the mother’s life is in danger and requires violating the Sabbath to save a fetus. Rabbi Moses Feinstein explicitly characterized abortion as murder. (Igros Moshe, Choshen Mishpat II:69) And Rabbi Joseph B. Soloveitchik wrote that life begins at conception. (The Emergence of Ethical Man, pp. 27-29)... n ancient times, Judaism was well-known for its opposition to abortion and infanticide, a fact noted by the first-century Roman historian, Tacitus, who wrote with puzzlement bordering on contempt that Jews found it “a deadly sin to kill a born or unborn child.””<sup>16</sup>
- **Methodist:** “Our belief in the sanctity of unborn life makes us reluctant to approve abortion. But we are equally bound to respect the sacredness of the life and well-

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<sup>14</sup> 71st General Convention of the Episcopal Church, “Reaffirm General Convention Statement on Childbirth and Abortion” Res. No. 1994-A054, [https://episcopalarchives.org/cgi-bin/acts/acts\\_resolution.pl?resolution=1994-A054](https://episcopalarchives.org/cgi-bin/acts/acts_resolution.pl?resolution=1994-A054).

<sup>15</sup> Kiarash Aramesh, “Perspectives of Hinduism and Zoroastrianism on abortion: a comparative study between two pro-life ancient sisters,” J. Med. Ethics Hist. Med. 12:9 (2019), <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7166242/pdf/JMEHM-12-9.pdf>.

<sup>16</sup> Aylana Meisel & Mitchell Rocklin, American Jews — Not Just the Orthodox — Should Join Christians in Defending Religious Liberty, FORWARD (Dec. 20, 2017), <https://forward.com/opinion/390474/american-jews-not-just-the-orthodox-should-join-christians-in-defending-rel/>

being of the mother, for whom devastating damage may result from an unacceptable pregnancy.”<sup>17</sup>

- **Muslim:** “God commanded us through the example of His Prophet to pray for the dead, and He did not say ‘only the dead for whom life preceded.’ So if we see the form of a fetus, even if it is smaller than a mosquito, whose parts have been fashioned, and it is known that it is a human being, even before the soul was breathed into it, then based on that form it is considered a dead human being in the Sacred Law.”<sup>18</sup> “The Prophet Muhammad taught that an angel blows a child’s soul into its body 120 days after it is conceived. As the 12th century Andalusian jurist Qadi Abu Bakr ibn al-Arabi explained, there is no difference of opinion among the schools of thought within Sunni Islam that abortion after this stage is tantamount to murder and completely forbidden.”<sup>19</sup>
- **Navajo:** “[The] child, even the unborn child, occupies a space in Navajo culture that can best be described as holy or sacred, although neither of these words convey the child’s status accurately. The child is awéé’ t’áá’íídaá’hiná, alive at conception, and develops perfectly in the care of the mother.”<sup>20</sup>
- **Orthodox Judaism:** “Agudath Israel has long been on record as opposing Roe v. Wade’s legalization of abortion on demand. Informed by the teaching of Jewish law that fetal life is entitled to significant protection, with termination of pregnancy authorized only under certain extraordinary circumstances, we are

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[https://www.advocatehealth.com/assets/documents/faith/united\\_methodist\\_tradition.pdf](https://www.advocatehealth.com/assets/documents/faith/united_methodist_tradition.pdf)

<sup>18</sup> Muhyiddin Ibn Arabi, *Al-Futuhāt Makkiyya*.

<sup>19</sup> Ismail Royer, “There is No Religious Freedom Argument for Abortion in Islam.” *Canopy Forum* (September 23, 2022), <https://canopyforum.org/2022/09/23/there-is-no-religious-freedom-argument-for-abortion-in-islam>.

<sup>20</sup> *EXC v Kayenta*, No. SC-CV-07-10 (Navajo Nation Supreme Court, Sept. 10, 2010).

deeply troubled by the staggering number of pregnancies in the United States that end in abortion."<sup>21</sup>

- **Presbyterian:** "We are disturbed by abortions that seem to be elected only as a convenience or to ease embarrassment. We affirm that abortion should not be used as a method of birth control...Abortion is not morally acceptable for gender selection only or solely to obtain fetal parts for transplantation."<sup>22</sup>
- **Rabbinical Council of America:** "The RCA maintains that 'abortion on demand,' even before twenty-four weeks from the commencement of pregnancy, is forbidden. There is no sanction to permit the abortion of a healthy fetus when the mother's life is not endangered. The RCA supports that part of the law that permits abortion, even at a late stage, when the mother's life is at risk.... Rabbi Elazar Muskin, president of the RCA, said, 'Jewish law is based on the theological presumption that a human being does not possess total ownership of his or her body. Our bodies belong to God; we are His stewards. Therefore, decisions about abortion must be made with due consideration of theological and moral principles.'"<sup>23</sup>
- **Roman Catholic:** "Direct abortion, that is to say, abortion willed either as an end or a means, is gravely contrary to the moral law."<sup>24</sup> "[M]odern science has not changed the Church's constant teaching against abortion, but has underscored

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<sup>21</sup> Agudath Israel of America, "Agudath Israel of America Welcomes Supreme Court Overruling *Roe v. Wade*" (June 24, 2022), <https://agudah.org/agudath-israel-of-america-welcomes-supreme-court-overruling-roe-v-wade/>.

<sup>22</sup> Presbyterian Church Office of the General Assembly, Report of the Special Committee on the Problem Pregnancies and Abortion (1992)  
[https://www.pcusa.org/site\\_media/media/uploads/oga/pdf/problem-pregnancies.pdf](https://www.pcusa.org/site_media/media/uploads/oga/pdf/problem-pregnancies.pdf)

<sup>23</sup> <https://rabbis.org/rca-opposes-new-york-states-reproductive-health-act/>

<sup>24</sup> Catechism of the Catholic Church, No. 2271,  
[https://www.vatican.va/archive/ENG0015/\\_INDEX.HTM](https://www.vatican.va/archive/ENG0015/_INDEX.HTM); See also Congregation for the Doctrine of the Faith, Declaration on Procured Abortion (1974),  
[https://www.vatican.va/roman\\_curia/congregations/cfaith/documents/rc\\_con\\_cfai h\\_doc\\_19741118\\_declaration-abortion\\_en.html](https://www.vatican.va/roman_curia/congregations/cfaith/documents/rc_con_cfai h_doc_19741118_declaration-abortion_en.html).

how important and reasonable it is, by confirming that the life of each individual of the human species begins with the earliest embryo.”<sup>25</sup>

- **Sikh:** Abortion is generally forbidden in Sikhism, as it interferes in the creative work of God who created everything and is present in every being.<sup>26</sup>
- **Southern Baptist Convention:** “Christlike love requires that such alternatives be made available. [W]e deplore the practice of performing abortions, as well as dispensing to minors without parental consent or even notification, contraceptive medications which have potentially dangerous side effects, and deplore also the use of tax funds for such activities...we urge our agencies and institutions to provide leadership for our cooperating churches and members, by preparing literature to take a clear and strong stand against abortion, and to inform and motivate our members to action to eliminate abortion on demand.”<sup>27</sup>
- **Zoroastrianism:** “According to Zoroastrian moral teachings, abortion is evil for two reasons: killing an innocent and intrinsically good person, and the contamination caused by the dead body (Nashu).”<sup>28</sup>

### *Conclusion*

In general, the proposed revisions to 45 CFR part 88 obfuscate HHS’s views of the applicability of Federal conscience protection laws, increasing the likelihood of surprising Federal funding recipients with obligations that they did not understand or anticipate, while at the same time making it harder for health care professionals to recognize and understand the protections for their rights that Congress has established. Obfuscating the

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<sup>25</sup> U.S. Conference of Catholic Bishops, “Respect for Unborn Human Life: The Church’s Constant Teaching” <https://www.usccb.org/issues-and-action/human-life-and-dignity/abortion/respect-for-unborn-human-life>.

<sup>26</sup> <https://www.bbc.co.uk/religion/religions/sikhism/sikhethics/abortion.shtml>

<sup>27</sup> Southern Baptist Convention, “Resolution on Abortion” (June 1, 1984), <https://www.sbc.net/resource-library/resolutions/resolution-on-abortion-7/>.

<sup>28</sup> Kiarash Aramesh, “Perspectives of Hinduism and Zoroastrianism on abortion: a comparative study between two pro-life ancient sisters,” *J. Med. Ethics Hist. Med.* 12:9 (2019), <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7166242/pdf/JMEHM-12-9.pdf>.

law is never in anyone's interest except for the person who wants to break the law. Ensuring that employers and employees understand laws that are relevant to them is in everyone's interest.

Ultimately, America's healthcare system is best served by ensuring that as many quality healthcare professionals and organizations are free to participate as desire to do so. Many health care professionals choose this field because of their religious convictions. Protecting their right to serve in accordance with their religious convictions comports with the best of American tradition, and protecting the ability of religious healthcare professions to offer their services provides the most options for patients, many of whom are best served by religious providers.

Sincerely,



Justin E. Butterfield  
Deputy General Counsel



Maya M. Noronha  
Special Counsel for External Affairs



Christine Pratt  
Counsel

First Liberty Institute