SANCTUARY CORPORATIONS:
SHOULD LIBERAL CORPORATIONS GET RELIGION?

Elizabeth Brown*
Inara Scott**

ABSTRACT

Spurred on by the Trump Administration’s aggressive deportation policies and open hostility to undocumented immigrants, the “sanctuary” movement has seen rapid growth across a variety of sectors. With a clear religious foundation, churches, synagogues, and individuals associated with the sanctuary movement have pledged to offer housing, support, and assistance to vulnerable individuals at risk for deportation. Some businesses have publicly expressed their support for undocumented people; we now see sanctuary restaurants, sanctuary homes (for domestic workers), and sanctuary unions. But what happens if these businesses run afoul of immigration laws? Can they claim religious freedom as a defense for their actions? Following the logic of Hobby Lobby v. Burwell, we argue that the Religious Freedom Restoration Act (RFRA) could provide a shield for businesses, provided they act out of a sincere religious belief. Given this conclusion, we discuss the expanded role religion has begun to play in business today, and how this may ultimately be a dangerous result for civil society.

TABLE OF CONTENTS

INTRODUCTION.......................................................................................... 1102

I. SANCTUARY: THE EVOLUTION OF A CONCEPT........................................ 1105
   A. The Historical Origins of Sanctuary .................................................. 1105
   B. Developing the New Sanctuary Movement ...................................... 1106
   C. Reviving Sanctuary in the Trump Era .............................................. 1108

II. IMMIGRATION LAWS AND EMPLOYER OBLIGATIONS .................. 1111
   A. Harbor, Shelter, and Encourage .................................................... 1111
   B. Employer Reporting Obligations ................................................... 1115

III. IS THERE A CORPORATE RIGHT TO OFFER SANCTUARY?......... 1117
   A. Free Exercise of Religion and Sanctuary ......................................... 1117
   B. Hobby Lobby, RFRA, and the Corporate Right to Religious Freedom . 1121
   C. Using Hobby Lobby and RFRA to Provide Immigrant Sanctuary ...... 1125
      1. Corporate Sanctuary Could Take Several Forms ......................... 1125
      2. Using RFRA to Secure Corporate Sanctuary for Immigrants....... 1129

* Assistant Professor, Bentley University.
** Assistant Professor, College of Business, Oregon State University. Both authors would like to thank Haley Scavone for her research assistance.
In the first few months of the Trump Administration, the federal government took steps that caused many immigrants to fear for their safety. These steps included more severe punishments for immigrants, including a broader approach to deportation. President Trump signed an Executive Order paving the way for greater scrutiny of the H-1B visa program that authorizes highly skilled, foreign-born people to work in the United States. Since January 2016, arrests by Immigration and Customs Enforcement ("ICE") have increased by nearly forty percent. ICE has increased its detention capacity and declared that all violations of immigration law, including driving without a license, may be grounds for deportation. Following a campaign promise to triple the number of ICE agents, President Trump signed two Executive Orders authorizing the hiring of an additional 15,000 immigration control personnel.

In many parts of the United States, a growing "sanctuary movement"

---


offered support and refuge to this increasingly vulnerable immigrant population.6 Religious institutions led the way, offering sanctuary spaces to immigrant families.7 Church leaders affirmed their religious obligations to stand with the persecuted and oppressed.8 Some cities and states declared themselves to be sanctuaries as well, taking a variety of steps to increase the safety of their immigrant residents from federal intervention.9 Driven by concern for the safety of their students and faculty, some universities also joined the sanctuary movement.10

The immigrants potentially targeted by recent upicks in immigration law enforcement policy play an important role in the United States economy.11 There are more than eleven million unauthorized immigrants, representing 3.4% of the population.12 Two-thirds of them have lived in the United States for at least a decade.13 Unauthorized immigrants are most likely to live in some of the most economically vital areas of the country. Fifty-nine percent of them live in just six states, including New York, New Jersey, and California.14 These unauthorized workers are part of a larger community of foreign-born people, including refugees, immigrants admitted legally, and temporary residents and workers. Overall, there are twenty-seven million foreign-born

6 See infra Part I.B–C.
7 See infra notes 32–39, 42, 46 and accompanying text.
8 See infra notes 47, 49.
13 Id.
14 Id.
people in the United States, making up nearly 17% of the workforce. This percentage is increasing; in 2000, in contrast, foreign-born workers comprised only 13% of the workforce. This rise in workforce participation suggests that immigrants have a significant impact on business in the United States.

Business owners, compelled by their beliefs, may want to join the sanctuary movement in order to protect those affected by increased restrictions on immigrants and immigration. Imagine, for example, a closely-held software company whose workforce is comprised of U.S. citizens, visa holders, and undocumented immigrants. The software company may oppose the increased enforcement of immigration laws, which could lead to the deportation of certain employees and their family members. Although the company, like all U.S. employers, must comply with federal immigration law, it may claim that its religious beliefs encompass a moral compulsion to shelter its employees and their families from the increasingly draconian force of federal immigration policy. For that reason, it may refuse to verify its employees’ right to work or refuse to cooperate with federal immigration agents because those refusals help the company to provide sanctuary. The company may argue that the Religious Freedom Restoration Act (“RFRA”) effectively excuses it from complying with federal immigration laws that conflict with its sincerely held religious beliefs in sanctuary provision.

Does federal law support the idea of a sanctuary corporation? This Article explores the extent to which recent case law, including Burwell v. Hobby Lobby Stores (“Hobby Lobby”), suggests that corporations may have a constitutional right to object to certain immigration enforcement policies that conflict with their religious beliefs.

In Part I, we discuss the history and religious basis of the sanctuary movement. In Part II, we describe employers’ obligations under relevant immigration law—obligations that form the basis of a potential conflict if an employer were to offer sanctuary to employees. In Part III, we examine recent case law, including Hobby Lobby, to determine whether employers may refuse to comply with federal immigration law if doing so would violate a sincerely held religious belief. In Part IV, we discuss logical extensions of corporate

---

16 Id.
18 There are also potential claims under state-level versions of RFRA, but these laws are beyond the scope of this Article. For an excellent analysis of certain implications of Hobby Lobby under state law, see generally Kara Loewentheil, The Satanic Temple, Scott Walker, and Contraception: A Partial Account of Hobby Lobby’s Implications for State Law, 9 HARV. L. & POL’Y REV. 89 (2015).
religious freedom and areas of future research and conclude.

I. SANCTUARY: THE EVOLUTION OF A CONCEPT

The notion of sanctuary has a long history, dating back to ancient Greeks and Romans. In recent years, and often in connection with threats to immigrants or increased restrictions on immigration to the United States, providing sanctuary to people under threat has taken several forms. As described below, the most recent revival of a sanctuary movement is strongly rooted in both legal and religious traditions.

A. The Historical Origins of Sanctuary

In its earliest form, sanctuary referred to the legal and physical authority of religious institutions to protect individuals—including slaves and outlaws—on or within church grounds from persecution by government officials, or from private citizens seeking vengeance under traditional laws of bloodfeud. The protection of the individual could extend some distance from the actual church grounds and in some English cases also included secular jurisdictions controlled by local lords who were not subject to the legal authority of the crown. Sanctuary might provide a short term period...

21 For a legal history of sanctuary under English common law, see generally Steven Pope, Comment, Sanctuary: The Legal Institution in England, 10 PUGET SOUND L. REV. 677 (1987). A compilation of primary source narratives of individual sanctuary seekers can be found in Rev. J. Charles Cox, The Sanctuaries and Sanctuary Seekers of Yorkshire, 68 ARCHAEOLOGICAL J. 273 (1911).
22 Slaves were given sanctuary as early as the third and second centuries C.E. See RABEN, supra note 20, at 49.
24 Bloodfeud refers to the practice of permitting personal vengeance for harms done to individuals by the victim or his/her relatives. BAU, supra note 23, at 135; RABEN, supra note 20, at 59. The legal right of sanctuary appears to have been related to efforts by Anglo-Saxon kings to mitigate systems of private vengeance. Carro, supra note 20, at 754–56.
25 COX, supra note 21, at 273. According to one account from the Middle Ages, the sanctuary seeker would have to reach an area defined as “all the Church yard, and all the circuyte therof.” Pope, supra note 21, at 688 [internal quotation marks omitted] (quoting COX, supra note 20, at 119).
26 BAU, supra note 23, at 140.
in which the individual could settle his debts before returning to society,\(^{27}\) or could allow the fugitive a limited period of time in which to safely plead guilty to his crime(s) prior to leaving the country for good.\(^{28}\)

As a legal matter, the practice of sanctuary began to be abolished in the sixteenth century in France and England, and its remnants were formally abolished in 1624.\(^{29}\) Little evidence of the formal legal concept of sanctuary exists in early American history.\(^{30}\) Though early colonists may have viewed America as a type of sanctuary from religious persecution, they did not appear to adopt the legal concept into their common law, and even churches that were active in the Underground Railroad did not claim any legal privilege for their actions.\(^{31}\)

### B. Developing the New Sanctuary Movement

In the 1980s, a sanctuary movement grew up in the United States around the plight of refugees from Central America fleeing extreme violence and persecution.\(^{32}\) Numerous individuals and religious institutions took up the sanctuary cause as a religious obligation originating from the Christian commitment to help those in need.\(^{33}\) While arising out of an expressly religious


\(^{28}\) The process of confession and permanently exiting the country was known as “abjuration,” and was a practice often associated with sanctuary. See RABBEN, supra note 20, at 62–63; SHOEMAKER, supra note 23, at 113; Ogilvie, supra note 27, at 236.

\(^{29}\) SHOEMAKER, supra note 23, at 170 (noting that the “groundwork” for sanctuary practices had been laid prior to the sixteenth century); see also Ogilvie, supra note 27, at 229–30 (noting that while the legal practice of sanctuary was formally abolished in England 1624, scattered references to the practice continued thereafter).


\(^{31}\) Davidson, supra note 30, at 595. But see Villarruel, supra note 30, at 1437–40 (providing legal foundations for the Underground Railroad and a history of prosecutions under the Fugitive Slave Act).


\(^{33}\) Barbara Bezdek, Religious Outlaws: Narratives of Legality and the Politics of Citizen Interpretation, 62 TENN. L. REV. 899, 915–28 (describing religious foundation of United States sanctuary movement in the 1980s; Davidson, supra note 30, at 603 (“Eventually, the sanctuary movement boasted over 300 churches serving as sanctuaries, with as many as 2,000 additional churches providing logistical support.”). Lane Van Ham places this advocacy within a longer tradition of “church-based immigration advocates”
tradition, this notion of sanctuary was distinct from the ancient Greek, Roman, and common law traditions, focusing on the religious obligation of the individual to provide assistance. Although some individuals associated with the movement sought refuge in churches, the historic legal basis for sanctuary was generally not invoked as part of the movement. Rather, the religious basis for providing sanctuary became the foundation of a legal defense under the Free Exercise Clause for individuals providing assistance to undocumented immigrants in contravention of immigration laws. Thus, for example, in United States v. Elder, ministers from the Roman Catholic, American Baptist, Presbyterian, Lutheran, and United Methodist Churches all testified that offering sanctuary to those fleeing violence was “an appropriate expression of the Christian gospel,” and this testimony formed the foundation for a First Amendment defense.

The New Sanctuary Movement (“NSM”), which publicly launched in May 2007, refers to the practice of providing immigrants with shelter, assistance, and protection from possible deportation by federal authorities, basing their activism on scripture and Biblical grounds. Van Ham, supra note 32, at 622–23.


35 Indeed, a Memorandum Opinion from the Department of Justice’s Office of Legal Counsel concludes, “[C]hurch sanctuary for criminal offenses was abolished by statute in England in 1623 and thus did not enter the United States as part of the common law. . . . We doubt the courts would be willing, even in the face of sympathetic facts, to hold that they were no longer able to enforce the country’s laws in the church sanctuaries.” Church Sanctuary for Illegal Aliens, 7 Op. O.L.C. 168, 170 (1983), https://www.justice.gov/olc/file/626831/download. Though not legally required, state and federal authorities have displayed a reluctance to make arrests on church grounds. See Davidson, supra note 30, at 616–17 (noting that federal law enforcement agencies in the United States avoid church arrests for sanctuary seekers even in the absence of a legal right to sanctuary).

36 U.S. CONST. amend. I.

37 Villarruel, supra note 30, at 1455–57; see also Carro, supra note 20, at 772–73 (rejecting free exercise argument in support of sanctuary in light of the fundamental importance of Congressional control over immigration); infra Part II.A (describing cases involving free exercise claims).


39 Id. at 1577. The direct quote was attributed to Bishop Fitzpatrick of the Roman Catholic Church, but the court noted that “this conclusion also holds true” in the other denominations. Id.

40 Id. at 1576–77.


Those involved with the movement include churches, private citizens, businesses, cities, and even entire states. Though it shares similar roots with the sanctuary movement of the 1980s, the NSM is notably different in that it focuses not on the extreme violence and danger the deported would face if returned to their home countries, but on the tearing apart of families and uprooting of people from communities and lives that they had built in the United States. Many of the public stories about the NSM have focused on parents being separated from children, or individuals brought to the country as children themselves who face deportation to a country with which they have little or no connection. Another key difference between the two movements lies in the movement practices: in the 1980s, sanctuary activists focused on short-term protection and transportation for vulnerable individuals; the NSM’s broader base of activities includes political activism, advocacy for individuals in legal proceedings, and support for reform of national immigration laws. Like the earlier sanctuary movement, however, the NSM’s roots include explicitly religious grounds, with movement leaders often pointing to Biblical scriptures that exhort Christians to care for “the stranger.”

C. Reviving Sanctuary in the Trump Era

After the 2016 election of Donald Trump, whose campaign was marked by significant antipathy toward illegal immigrants, particularly those entering the country from Mexico, the number of religious institutions in the

---

43 See supra notes 9–10, 42.
44 Caminero-Santangelo, supra note 42, at 96–97.
45 Id. at 97–98.
46 Grace Yukich, ‘I Didn’t Know if This Was Sanctuary’: Strategic Adaptation in the US New Sanctuary Movement, in SANCTUARY PRACTICES IN INTERNATIONAL PERSPECTIVES 106, 108 (Randy K. Lippert & Sean Rehaag eds., 2013).
47 Caminero-Santangelo, supra note 42, at 99 (“The stranger who dwells among you shall be to you as one born among you, and you shall love him as yourself; for you were strangers in the land of Egypt.” (citing Leviticus 19:33); see also Resources, SANCTUARY NOT DEPORTATION, http://www.sanctuarynotdeportation.org/resources.html (last visited July 20, 2017) (providing links to statements on sanctuary from the Episcopal Diocese of Los Angeles, the Oregon Lutheran Synod, the U.S. Presbyterian Church, the Unitarian Universalist Association and United Church of Christ, the United Methodist Church, and the Religious Action Center of Reform Judaism); Rose Cuison Villazor, What is a “Sanctuary”, 61 S.M.U. L. REV. 133, 144–47 (2008) (describing the role of churches in the development and operation of the NSM).
sanctuary movement doubled. In March 2017, more than 800 religious congregations in the United States were engaged in the NSM, compared with approximately 400 before the election. At the same time, the NSM encompasses a wide and growing secular component. As the Trump administration increases the rate of deportation and widens the scope of vulnerable individuals to include those who have committed no serious crime and may have young children and large families in the United States, activism on behalf of immigrants has increased. High profile efforts include sanctuary cities, which limit cooperation of local police with federal immigration authorities, and which have been a particular target of the Trump administration.

views of immigration (finding that 66% of Trump supporters view immigration as a “very big problem” in the U.S., 79% support building a border wall with Mexico, and a majority of those forced to choose between border security and creating a path for undocumented immigrants to become citizens choose stronger enforcement and security); see also Julie Hirschfeld Davis et al., Trump to Order Mexican Border Wall and Curtail Immigration, N.Y. TIMES (Jan. 24, 2017), https://www.nytimes.com/2017/01/24/us/politics/wall-border-trump.html (noting that the proposed border wall between the U.S. and Mexico was a “signature promise” of Trump’s campaign).


Within the business community, a group calling itself “sanctuary restaurants” sprang up to provide signage, advice, and networking for likeminded businesses that want to publicly declare their support for their often largely immigrant workforce. 55 Meanwhile, the National Health Care Union dubbed itself a “sanctuary union.” 56 Another group sought to offer “sanctuary homes” to the variety of employees that may work within private homes, including child care, health care, and housekeeping workers. 57 In May 2017, Oakland became the first city in the United States to pass a resolution establishing “sanctuary workplaces” in which “workers are respected and not threatened or discriminated against based on their immigration status,” though the legal import of that designation is far from clear. 58

While the NSM retains a strong religious tradition, there is little confidence within the movement that the religious conviction of participants will necessarily translate into legal protection. As a memo from the General Counsel of the United Church of Christ warns, “It is a felony for an organization or individual to conceal, harbor, shield from detection, or transport an undocumented immigrant. . . . Individuals, such as congregation members, who are providing sanctuary services on behalf of a church may be prosecuted individually and receive fines and prison sentences.” 59


II. IMMIGRATION LAWS AND EMPLOYER OBLIGATIONS

Federal law broadly prohibits individuals and employers from a variety of interactions with individuals illegally in the country, and imposes obligations on employers to report certain information regarding employee immigration status. In this Part, we describe the legal boundaries of these laws, and the expansive way they have been interpreted.

A. Harbor, Shelter, and Encourage

Under the Immigration and Nationality Act ("INA"), it is a crime for any person to conceal, harbor, or shield from detection in any place, including any building or means of transportation, any alien who has come to, entered, or remains in the United States in violation of law. This provision includes harboring an alien who entered the United States legally but has since lost legal status. The INA also prohibits "encourag[ing]... an alien to... reside in the United States, knowing or in reckless disregard of the fact that such... residence will be in violation of the law[.]"

The term "harboring" as used in the INA has not been interpreted by the Supreme Court, and the circuit courts remain divided as to the breadth of its scope. The most expansive definition, which has been adopted by the Ninth Circuit, is illustrated in United States v. Acosta de Evans. In this case, the court found the plaintiff, Margarita Acosta de Evans, had "harbored" an undocumented relative by allowing the relative to stay with her for a period of two months, during which time de Evans knew that her relative was undocumented and in the country illegally. The court explicitly rejected the proposition that, because de Evans had not made any efforts to conceal her

to an immigrant known to be illegally present could result in a prosecution."); American Civil Liberties Union, Sanctuary Congregations and Harboring FAQ 1 (April 13, 2017), http://www.sanctuarynotdeportation.org/uploads/7/6/9/1/76912017/sanctuary_faq_4_13_2017.pdf ("Federal courts across the country have approached convicting a person of harboring in different ways, and have applied different standards. Whether or not a certain action places you at risk for a criminal conviction depends somewhat on where you are in the country.").

61 Id. § 1324(a)(1)(A)(ii). (iv).
62 Id. § 1324(a)(1)(A)(ii).
63 Id. § 1324(a)(1)(A)(iv).
65 United States v. Acosta de Evans, 531 F.2d 428 (9th Cir. 1976).
66 Id. at 429.
relative from authorities, her act in providing a place to live could not constitute harboring. Relying on dictionary definitions of the term harbor, the court concluded “The purpose of the section is to keep unauthorized aliens from entering or remaining in the country. . . . We believe that this purpose is best effectuated by construing ‘harbor’ to mean ‘afford shelter to’”—a phrase that the court did not believe required intent or effort to conceal or shield the undocumented individual from detection.\(^{67}\)

A narrower definition of harboring was recently adopted by the Seventh Circuit. In *United States v. Costello*,\(^{69}\) the court considered a case in which a woman was found guilty of harboring because she provided a place for her boyfriend to live for approximately six months, though she knew him to be in the country illegally.\(^{70}\) The court concluded that interpreting the term “harbor” to include simply providing a place to stay was inconsistent with the legislative history, meaning, and language of the statute.\(^{71}\) Rather, the term harbor must include something more, such as intent to provide a known undocumented individual with “a secure haven, a refuge, a place to stay in which the authorities are unlikely to be seeking him.”\(^{72}\) Ultimately, without facts tending to show that the defendant had concealed or shielded the undocumented individual from detection, it could not find the defendant had “harbored” him.\(^{73}\)

Part of the *Costello* court’s rationale was that previous cases, including *Acosta de Evans*, that seemingly applied a more expansive definition of harboring, did so under circumstances tending to show a greater pattern of aid to undocumented individuals.\(^{74}\) Under such fact patterns, providing a place to

---

67 Id. at 430.
68 Id.
69 United States v. Costello, 666 F.3d 1040 (7th Cir. 2012).
70 Id. at 1041–42.
71 Id. at 1043–47.
72 Id. at 1050.
73 Id. Interestingly, in *United States v. You*, the Ninth Circuit upheld a jury instruction requiring proof that defendants had acted with “the purpose of avoiding [the aliens’] detection by immigration authorities,” which it equated with a mens rea requirement that the defendant had intended to violate immigration laws. 382 F.3d 958, 966 (9th Cir. 2004) (emphasis and alteration in original).
74 For example, in *United States v. Zhang*, a restaurant owner provided housing for undocumented employees, but also worked them over seventy hours a week, never checked their immigration records, did not pay Social Security or federal taxes for the employees, and under-reported wages, personal income and business income on tax returns. 306 F.3d 1080, 1083 (11th Cir. 2002). In *United States v. Kim*, the owner of a garment manufacturing business took steps to conceal undocumented workers he employed, including instructing them to obtain false documentation, to testify falsely to the Immigration and Nationalization Service, and to submit false I-9 forms. 193 F.3d 567, 574–75 (2d Cir. 1999). The Second Circuit’s definition of harboring “encompasses conduct tending substantially to facilitate an alien’s remaining in the United States illegally and to prevent government authorities from detecting his unlawful presence.” Id. at 574.
stay may turn into harboring even if the defendant makes no specific effort to conceal or deceive authorities. This suggests that harboring may be judged according to the court’s assessment of the ultimate motive of the defendant: if the defendant had a desire to shield an undocumented individual from detection, the court might find her actions to constitute harboring, even if her actions do not reflect such a desire. Thus, a defendant who has a strong moral and/or religious conviction that deportation is wrong, and a professed desire to aid undocumented individuals, could be guilty of harboring even if she announced on national television that she was providing sanctuary to certain individuals in her basement. In such a case, the crime would be the desire to assist and moral conviction that the law is wrong, not the conduct, or even the intent to engage in such conduct.75

The Seventh Circuit appears to have left open this possibility when it described a hypothetical in which an employer provides cheap housing for its undocumented employees, knowing they are in the country illegally and may be unable to secure their own housing, either because of the cost or their illegal status. This situation would constitute harboring, the court notes, because the act of providing a place to stay in these cases is bound up with the employer’s knowledge that the employees are illegal immigrants:

The owner is harboring these illegal aliens in the sense of taking strong measures to keep them here. Yet there may be no effort at concealment or shielding from detection . . . . It is nonetheless harboring in an appropriate sense because the illegal status of the alien is inseparable from the decision to provide housing—it is a decision to provide a refuge for an illegal alien because he’s an illegal alien.76

The court goes on to suggest that the accused in the Costello case offered her boyfriend a place to stay without regard to his legal status, and ultimately provided him little benefit in terms of evading authorities.77 The hypothetical employer, on the other hand, “provides an inducement” to the employees78 while the employer’s offer of housing may not reflect an intent to conceal the employees, because authorities have limited resources with which to track them down, the employer’s conduct is somehow more nefarious. Perhaps more importantly, though the court does not say it directly, the employer’s relationship with the employee is presumably based on the employee’s illegal status, not his job skills.79

75 Criminalizing the moral conviction that deportation is wrong, rather than the intent to conceal or actual conduct to conceal undocumented individuals, looks very much like criminalizing the religious belief, rather than its expression. This type of state action would run counter to the very essence of free expression protection.

76 Costello, 666 F.3d at 1045 (emphasis in original).
77 Id. at 1045–46.
78 Id. at 1046.
79 Id.
The court’s hypothetical serves to muddy the waters considerably. It appears to add a belief component—not simply mens rea, or intent to engage in a forbidden act—to the concept of harboring. Thus, if a relative provides a place for a loved one to stay because of a concern that he may be deported, he could be illegally harboring, while indifference to the plight of the loved one could render the same conduct, with the same intent to provide housing for an undocumented individual, legal. Moreover, it calls into question the relationship between the employer and employee. Presumably, if the employer offered a job and housing not knowing that an employee was in the country illegally, it would not be harboring that employee. But what if the employer in the court’s hypothetical could show it would have offered the job to the employees whether or not they were in the country illegally? Then would the offer of housing be harboring?

The precise boundaries around the prohibition on “encouraging” an undocumented individual to stay in the United States are similarly unclear. In United States v. Oloyede, the Fourth Circuit appears to interpret the term broadly, as it states that encouraging does not require “bringing in, transporting, or concealing” but rather “relates to actions taken to convince the illegal alien to come to this country or to stay in this country.” Yet the facts of the case were particularly egregious: the defendants were attorneys who offered to assist individuals who were in the country illegally, charging them a fee to assist in the process of obtaining legal status by falsifying documents to be filed with the Immigration and Naturalization Service (“INS”) and lying in INS hearings. United States v. Avila-Domínguez is similarly unhelpful, as the defendant in that case met the undocumented individuals in Mexico, assisted in arranging their transportation to an illegal border crossing point, “told them he would signal from the other side when it was safe to cross, scouted the vicinity for law enforcement officers, then called, whistled and waved” when it was safe for crossing. He also provided additional support after they crossed the border for a fee. Taken together, this behavior would constitute encouragement under almost any definition.

---

81 Id. at 137.
82 Id. at 135.
83 United States v. Avila-Domínguez, 610 F.2d 1266 (5th Cir. 1980).
84 Id. at 1272.
85 Id.
B. Employer Reporting Obligations

The Immigration Reform and Control Act ("IRCA")\(^\text{86}\) compels employers to verify that their employees have the legal right to work in the United States through a specific verification process. Employers perform this verification by completing a Form I-9 and following certain recordkeeping requirements established by the INA.\(^\text{87}\) They must examine documents provided by the potential new hire and attest that the documentation provides evidence of both that person’s identity and employment authorization.\(^\text{88}\) There is a specific list of documents that may serve to prove identity, authorization, or both.\(^\text{89}\) Under penalty of perjury, the employer must attest that it has verified these documents on part of the I-9 form.\(^\text{90}\) Employers must keep the I-9 forms for at least three years from the date of hire or one year after the date the employment ceases, whichever is later.\(^\text{91}\)

ICE has the power to conduct audits and inspections to ensure that employers have complied with the I-9 rules.\(^\text{92}\) It begins the inspection process by serving a Notice of Inspection ("NOI") upon an employer.\(^\text{93}\) The employer then has three business days from the NOI to produce Forms I-9 and other supporting documents, such as payroll information, a list of current employees, Articles of Incorporation, and business licenses.\(^\text{94}\)

E-Verify, as its name suggests, is an additional online verification system that compares information employees submit in connection with the I-9 form with information maintained by the Social Security Administration and Department of Homeland Security.\(^\text{95}\) Some employers use E-Verify as an additional verification measure, either because they are required to by state law or because they choose to do so.\(^\text{96}\) These employers sign a contract allowing

---


\(^{89}\) 8 C.F.R. § 274a.2(b) (2016).

\(^{90}\) Id. § 274a.2a(3).


\(^{93}\) Id.

\(^{94}\) Id.


\(^{96}\) E-Verify is mandatory for all or most employers in Alabama, Arizona, Colorado, Florida, Georgia, Idaho, Indiana, Louisiana, Minnesota, Mississippi, Montana, Nebraska, North Carolina, Oklahoma,
the E-Verify Monitoring and Compliance Unit to conduct desk reviews and site visits.\textsuperscript{97} The Monitoring and Compliance Unit tries to detect and deter employer misuse of E-Verify, and has “the authority to share information with other government agencies.”\textsuperscript{98}

If an employer is found to have knowingly hired or continued to employ unauthorized workers after learning that such workers are not authorized to work in the United States, the employer may face civil fines ranging from $250 to $10,000.\textsuperscript{99} It may also be prevented from participating in future federal contracts and receiving other government benefits.\textsuperscript{100} In some circumstances, the employer also may be subject to criminal prosecution and related criminal penalties.\textsuperscript{101} These penalties can include fines, imprisonment, and in cases of bringing in and harboring aliens, seizure of their vehicles or property used to commit the crime.\textsuperscript{102} There is, however, a good faith defense.\textsuperscript{103} A worker who shows his/her employer verification documents that the employee knows to be false does not necessarily put the employer in violation of the law if the employer can establish a good faith belief in the employee’s sincerity.\textsuperscript{104}

For undocumented employees working for a corrupt employer, the employment verification system can create a dangerous situation in which the employer can threaten to challenge the employee’s immigration status if he reports the employer for illegal or dangerous working conditions. In one recent example, a construction company is suspected to have alerted ICE to the unauthorized status of one of its employees just after that employee requested workers’ compensation for a serious injury he suffered on the job.\textsuperscript{105} The employee, who had been living in the United States for seven years with his wife and five children, three of whom were born in the United States, was


\textsuperscript{101} 8 U.S.C. §§ 1324a(f), 1324a(1)(B)(i)–(iv), 1324(b)(1)–(2) (2012).

\textsuperscript{102} 8 C.F.R. § 274a.4 (2016).

\textsuperscript{103} Id.

\textsuperscript{104} Id.

\textsuperscript{105} Shannon Dooling, \textit{An ICE Arrest After a Workers’ Comp Meeting Has Lawyers Questioning if It Was Retaliation}, \textit{WBUR NEWS} (May 17, 2017), http://www.wbur.org/news/2017/05/17/ice-arrest-workers-comp.
immediately arrested and held for possible deportation.\textsuperscript{106}

III. IS THERE A CORPORATE RIGHT TO OFFER SANCTUARY?

Prior to the passage of RFRA and \textit{Hobby Lobby} decision, any religious exemption from immigration laws would have been based on the First Amendment and the Free Exercise Clause.\textsuperscript{107} Although, as we will discuss, \textit{Hobby Lobby} changed the landscape of religious freedom cases generally,\textsuperscript{108} the significant history of immigration and sanctuary cases may nonetheless be relevant to an analysis of a possible corporate sanctuary case. Existing case law is likely to provide the basis for determining the government’s interest in the administration of immigration laws. Moreover, because the precise application and scope of the \textit{Hobby Lobby}/RFRA doctrine has yet to be determined, lower courts may look to existing free exercise cases to answer questions of first impression.

In this Part, we consider first existing jurisprudence under the First Amendment, particularly cases addressing immigration and sanctuary, and ask how a corporate sanctuary claim would be decided under this precedent. Then we turn to RFRA, \textit{Hobby Lobby}, and the potential application of the new corporate religious freedom doctrine to a sanctuary case.

A. Free Exercise of Religion and Sanctuary

The First Amendment to the Constitution provides that “Congress shall make no law . . . prohibiting the free exercise [of religion].”\textsuperscript{109} As with most constitutional doctrines, the Court’s interpretation of this clause has evolved and meandered over the decades, and even on a case-by-case basis.\textsuperscript{110} In the

\textsuperscript{106} Id. Immigration attorneys suggest that this is a change from previous administrations. “Before, I wouldn’t have really had a concern telling someone, ‘Yes, you should go ahead to report something like this [worker’s compensation claim] and assert your rights,’” a lawyer reported. “But now we have this added fear that, could an employer in this kind of case just, you know, use someone’s immigration situation against them?” Id. (internal quotation marks omitted).

\textsuperscript{107} See infra Part III.A.

\textsuperscript{108} See infra Part III.B.

\textsuperscript{109} U.S. CONST. amend. I.

1960s and 70s, the Court’s jurisprudence solidified around a pair of cases, *Sherbert v. Verner*¹¹¹ and *Wisconsin v. Yoder*,¹¹² that applied a strict scrutiny test, in which the court would determine if a government action substantially burdened the claimant’s religious freedom, and if so, whether that burden was necessary to serve a compelling government interest.¹¹³

Though *Sherbert* and *Yoder* accorded significant deference to the religious convictions of the claimants,¹¹⁴ two subsequent cases narrowed the scope of free exercise protection significantly. In *United States v. Lee*,¹¹⁵ the Court found that an Amish employer could be required to pay social security taxes even though it violated his religion, because of the government’s overriding interest in establishing the social security system and the likelihood that establishing an exception in the Social Security context could later be applied to income taxes:¹¹⁶

The tax system could not function if denominations were allowed to challenge the tax system because tax payments were spent in a manner that violates their religious belief. . . . Because the broad public interest in maintaining a sound tax system is of such a high order, religious belief in conflict with the payment of taxes affords no basis for resisting the tax.¹¹⁷

In an even more divisive case, *Employment Division v. Smith*,¹¹⁸ the Court distinguished *Sherbert* and rejected the compelling interest standard completely. In a decisive opinion, Justice Antonin Scalia wrote, “To make an

---

¹¹⁴ In *Sherbert*, the claimant was a Seventh-day Adventist who was fired for not working on a Saturday, which would have required her to violate her religious convictions. *Sherbert v. Verner*, 374 U.S. 398, 399 (1963). She subsequently was denied unemployment benefits because she had been terminated from her previous position. *Id.* at 400–01. The Court concluded that this denial of benefits represented an unlawful burden on her religious beliefs, and that the state had not offered a compelling interest to justify the burden. *Id.* at 403–04, 406–07. In *Yoder*, the claimants were Amish parents who argued that sending their children to public school after eighth grade would violate their religious beliefs. *Wisconsin v. Yoder*, 406 U.S. 205, 207 (1972). Though acknowledging the State’s substantial interest in education, the Court found that imposing the state compulsory education law would “gravely endanger if not destroy the free exercise of respondents’ religious beliefs.” *Id.* at 219.
¹¹⁶ *Id.* at 258–60.
¹¹⁷ *Id.* at 260.
individual’s obligation to obey such a law contingent upon the law’s coincidence with his religious beliefs, except where the State’s interest is ‘compelling’ . . . contradicts both constitutional tradition and common sense.”\textsuperscript{119} Instead, the Smith decision held that the rational basis test, rather than any form of heightened scrutiny, would be applied in the case of a neutral, generally applicable law.\textsuperscript{120} This decision provoked significant controversy, and ultimately led to the passage of RFRA.\textsuperscript{121}

Prior to Smith, a handful of federal decisions, arising out of the sanctuary movement of the 1980s, applied the compelling interest test and the principles of Sherbert and Yoder to individuals expressing a religious commitment to providing sanctuary or assistance to undocumented individuals. In United States v. Elder,\textsuperscript{122} John Elder operated a shelter intended to provide “sanctuary”—in a physical and biblical sense—to individuals fleeing violence and unrest in Central America.\textsuperscript{123} After providing a place for three undocumented individuals to stay, Elder transported them to a bus station.\textsuperscript{124} He was subsequently arrested for unlawful transportation under INA.\textsuperscript{125} Accepting his claim that he had provided transportation out of his sincere religious beliefs, the court concluded without difficulty that the government had demonstrated a compelling interest in protecting “a congressionally-sanctioned immigration and naturalization system designed to maintain the integrity of this Nation’s borders.”\textsuperscript{126} The court went on to hold that the restriction was the least burdensome method that could be used to meet the government’s objective, stating, “[T]he Government must retain the sole authority to determine who may cross the borders or travel further within the country. If the Government attempted to accommodate into its immigration policy Elder’s religious beliefs, the Government’s efforts would result in no immigration policy at all.”\textsuperscript{127}

The Fifth Circuit upheld this decision and a similar case in United States v.
Merkt. Though Elder applied Yoder, in Merkt the Fifth Circuit questioned whether a compelling interest balancing test should be applied to a case involving “public safety, peace, and order.” Though the court appeared willing to reject this standard in the public safety context, it ultimately concluded it would apply Yoder out of an abundance of caution.

The Merkt court, which made no bones about its lack of sympathy for the accused, was clearly bothered by the argument that a religious objection such as the one presented could offer a challenge to a criminal statute. In a strongly worded opinion, the Court found “the interest in uniform application of a facially neutral criminal law is acute.” It also called into question whether enforcement of immigration laws actually “unduly burden[ed]” the free exercise of religion of the appellants, Elder and Stacey Lynn Merkt, suggesting that they could have found other, legal means to support undocumented individuals. Then, in a stinging rejection of the defense, which could well be brought up in future sanctuary cases, the court concluded:

Appellants’ ‘do it yourself’ immigration policy, even if grounded in sincerely held religious conviction, is irreconcilably, voluntarily, and knowingly at war with the duly legislated border control policy. In this case, the claims of conscience must yield to the twin imperatives of evenhanded enforcement of criminal laws and preservation of our national identity as defined by the immigration laws.

The reasoning in Merkt was applied and extended by the Ninth Circuit in United States v. Aguilar, a case involving a number of individuals convicted of smuggling undocumented people into the United States. Dismissing the notion that evidence was even necessary to prove the government’s interest, the described the right to maintain border security and exclude individuals as a “fundamental sovereign attribute.” The court also rejected the argument that it should consider crafting a limited exception for the religious beliefs of the convicted individuals, suggesting that such an exception would

---

128 794 F.2d 950, 953 (5th Cir. 1986) (consolidating Elder’s case with that of a volunteer from his sanctuary, Stacey Lynn Merkt).
129 Id. at 955.
130 Id.
131 Id. at 956.
132 Id. The Court suggested that Elder and Merkt, by taking it upon themselves to proactively provide sanctuary and transportation, rather than legal means such as making donations or helping to file legal petitions, were “voluntarily” assuming the burden on their religion, and it was not imposed on them by the government. Id.
133 United States v. Merkt, 794 F.2d 950, 957 (5th Cir. 1986).
134 United States v. Aguilar, 883 F.2d 662 (9th Cir. 1989).
135 Id. at 666 (“Appellants were convicted of masterminding and running a modern-day underground railroad that smuggled Central American natives across the Mexican border with Arizona.”).
136 Id. at 695 (internal quotation marks omitted) (quoting Shaughnessy v. United States ex rel. Mezei, 345 U.S. 206, 210 (1953)).
seriously undermine immigration policy, due to the plethora of similarly-situated religious groups and individuals.\footnote{Id. at 696 (quoting United States v. Elder, 601 F. Supp. 1574, 1579 (S.D. Tex. 1985)).}

Finally, in a footnote that foreshadowed the *Hobby Lobby* decision, the Ninth Circuit speculated that the appellants likely wished the court would view their case as limited to just them as individuals, not as part of a much larger religious group.\footnote{Id. at 696 n.33.} This, the court stated, was unreasonable: “Courts cannot possibly grant an exemption to certain members of a group while denying it to others of the same group.”\footnote{Id.} In fact, RFRA would require future courts to consider the compelling state interest and least restrictive means tests *as applied to the individual*.\footnote{See infra notes 145–47 and accompanying text.}

Though these are just a few decisions applying the *Yoder* compelling interest framework to a sanctuary claim, they are by no means equivocal in their opinions. Applying *Smith*’s weaker rational basis test would render free exercise claims in the sanctuary context all but fruitless. This alone should make any individual or corporation pause before offering sanctuary. When combined with broad definitions of harboring, one could see a tough challenge for corporations that offered employees nothing more than a place to stay, even if it did not conceal them from authorities, or provided undocumented individuals with transportation, even if it made no attempt to evade immigration authorities. The question then becomes how such a sanctuary case would be decided after *Hobby Lobby*, and whether the broad deference granted to religious claimants under RFRA changes the existing sanctuary landscape.

**B. *Hobby Lobby*, RFRA, and the Corporate Right to Religious Freedom**

As noted above, in *Smith*, the Supreme Court held that a person’s religious beliefs do not exempt her from neutral laws of general applicability.\footnote{Emp't Div., Dep’t of Human Res. v. Smith, 494 U.S. 872, 885 (1990).} Such laws do not have to withstand the strict scrutiny standard because, *Smith* held, that requirement would create “a private right to ignore generally applicable laws.”\footnote{Id. at 886.} In so holding, the Supreme Court dramatically narrowed the circumstances under which a person might claim exemption from a law based on the right of free exercise guaranteed by the First Amendment.

the government from “substantially burden[ing] a person’s exercise of religion even if the burden results from a rule of general applicability” unless the Government “demonstrates that application of the burden to the person—(1) is in furtherance of a compelling governmental interest; and (2) is the least restrictive means of furthering that compelling governmental interest.”\textsuperscript{144} RFRA requires the \textit{individual} application of the least restrictive means test to the claimant.\textsuperscript{145} This means the government cannot argue that uniformity in the application of federal statutes, in and of itself, is sufficient to override a claimant’s interest in the free exercise of religion.\textsuperscript{146} Rather, courts must engage in a case-by-case inquiry that goes \textit{beyond} that which might have been required under the First Amendment.\textsuperscript{147}

The Religious Land Use and Institutionalized Persons Act ("RLUIPA"),\textsuperscript{148} amended RFRA’s definition of “free exercise of religion” to include “any exercise of religion whether or not compelled by, or central to, a system of religious belief.”\textsuperscript{149} This was to be “construed in favor of a broad protection of religious exercise, to the maximum extent permitted by the terms of this chapter and the Constitution.”\textsuperscript{150} Importantly, this definition omitted any reference to the First Amendment, effecting a separation from First Amendment case law that Justice Alito later noted in his majority opinion in \textit{Hobby Lobby}.\textsuperscript{151}

The \textit{Hobby Lobby} case was brought by David Green and his family, which own the Hobby Lobby chain of arts and crafts stores and Mardel, a Christian bookstore chain. Their case was consolidated with another case brought by

\begin{itemize}
  \item \textsuperscript{144} 42 U.S.C. § 2000bb-1(a)–(b) (2012).
  \item \textsuperscript{145} 42 U.S.C. § 2000bb-1(b)(2).
  \item \textsuperscript{146} The Supreme Court first applied this principle in \textit{Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal}, where it noted: RFRA requires the Government to demonstrate that the compelling interest test is satisfied through application of the challenged law ‘to the person’—the particular claimant whose sincere exercise of religion is being substantially burdened. . . . Under the more focused inquiry required by RFRA and the compelling interest test, the Government’s mere invocation of the general characteristics of Schedule I substances, as set forth in the Controlled Substances Act, cannot carry the day. 546 U.S. 418, 430–32 (2006).
  \item \textsuperscript{147} Id. at 439 ("We have no cause to pretend that the task assigned by Congress to the courts under RFRA is an easy one. Indeed, the very sort of difficulties highlighted by the Government here were cited by this Court in deciding that the approach later mandated by Congress under RFRA was not required as a matter of constitutional law under the Free Exercise Clause.").
  \item \textsuperscript{150} 42 U.S.C. § 2000cc-3(g) (2012).
  \item \textsuperscript{151} \textit{Hobby Lobby}, 134 S. Ct. at 2762, 2773.
\end{itemize}
the Mennonite Hahn family, owners of the Conestoga Wood Specialties furniture company.\textsuperscript{152} The Green and Hahn families believe that life begins at the time of conception.\textsuperscript{153} They objected to providing the four forms of birth control mandated by the Affordable Care Act's ("ACA")\textsuperscript{154} coverage guidelines that they believed to be abortifacients.\textsuperscript{155} The Hahn and Green families argued that the ACA mandate should not apply to them because of both RFRA and their free exercise rights under the First Amendment. Because the Court ruled that the mandate was unlawful under RFRA, it did not reach their First Amendment claims.\textsuperscript{156}

In its application of RFRA's mandate that any government action imposing a substantial burden on religious exercise must serve a compelling interest and be the least restrictive means of satisfying that interest,\textsuperscript{157} Justice Alito emphasized the "very broad protection for religious liberty" that RFRA was designed to provide.\textsuperscript{158} Importantly for our discussion of sanctuary corporations, the Court refused to engage in a determination of whether the Hahn and Green families' religious beliefs were "mistaken or insubstantial."\textsuperscript{159} In so doing, the Court affirmed that parties need only establish that their religious beliefs are sincere, something the Department of Health and Human Services ("HHS") had not challenged in the 	extit{Hobby Lobby} case.\textsuperscript{160}

The Court assumed, without extensive discussion, that the mandate to provide contraceptive coverage served a compelling government interest.\textsuperscript{161} Based on previous sanctuary cases, we imagine it would draw a similar conclusion in the case of federal immigration laws.\textsuperscript{162} It did not find, however, that the mandate was the least restrictive means of serving that interest.\textsuperscript{163} Noting that HHS had created an alternative system for religious nonprofits with religious objections to the contraceptive mandate, the Court concluded that this alternative system "achieves all of the Government's aims while

\begin{footnotesize}
\begin{enumerate}
\item Id. at 2764–65.
\item Id. at 2764, 2766.
\item Id. at 2764, 2766.
\item Id. at 2766.
\item Id. at 2767.
\item Id. at 2767.
\item Id. at 2767.
\item Id. at 2779.
\item Id. at 2779.
\item Id. at 2779.
\item Id. at 2780. Richard Epstein argues that this assumption was flawed, and that 	extit{Sherbert} and 	extit{Yoder} set forth a "narrower conception of compelling state interest." Richard A. Epstein, \textit{The Defeat of the Contraceptive Mandate in Hobby Lobby: Right Results, Wrong Reasons}, 2013–14 \textit{Cato Sup. Ct. Rev.} 35, 51.
\item See supra notes 126, 131, 136 and accompanying text (pointing out precedent dealing with sanctuary cases and immigration).
\item \textit{Hobby Lobby}, 134 S. Ct. at 2780.
\end{enumerate}
\end{footnotesize}
providing greater respect for religious liberty.”

Because the contraceptive mandate was not the least restrictive means of serving the government’s compelling interest, RFRA excused the respondents from compliance.

In sum, the *Hobby Lobby* case established a relatively broad approach to three of the four elements of RFRA: (1) the substantial burden by a federal law on (2) the exercise of religion unless (3) the burden serves a compelling interest. With regard to the fourth element, that the law at issue be the least restrictive means of serving the compelling government interest, the Court took pains to suggest that its analysis was limited to the case at hand. It framed the “least restrictive” analysis by comparing the provision of health care to the tax system. Recalling the *Lee* case, where the Court denied a free exercise challenge to the obligation to pay social security taxes, the Court noted, “the fundamental point would be that there simply is no less restrictive alternative to the categorical requirement to pay taxes.” Allowing people to assert religious objections to paying any portion of their taxes “would lead to chaos.” It also noted that there could be no alternative prohibitions on racial discrimination, which it noted were “precisely tailored to achieve that critical goal.”

This aspect of the decision—both the attempt at limiting the holding and the lack of a substantive basis by which to do so—engendered significant criticism. As a number of scholars have pointed out, the dicta regarding racial

---

164 Id. at 2759.
165 Id. at 2759–60.
166 Id. at 2760.
167 Id. at 2784.
168 Id.
169 Id. at 2783.
170 See, e.g., Suniel Bedi, *Fully and Barely Clothed: Case Studies in Gender and Religious Employment Discrimination in the Wake of Citizens United and Hobby Lobby*, 12 HASTINGS BUS. L.J. 133, 134 (2016) (arguing that corporations may now be designated “expressive associations,” which would allow them to discriminate against employees who might frustrate the corporation’s speech); Leslie C. Griffin, *Hobby Lobby: The Crafty Case that Threatens Women’s Rights and Religious Freedom*, 42 HASTINGS CONST. L.Q. 641, 687 (2015) (“With *Hobby Lobby*’s religion-friendly standard, all federal laws are now subject to challenge, with the possibility of every citizen becoming ‘a law unto himself’ until the rule of law is undermined.” (quoting Empl’rs’ Div., Dep’t of Human Res. v. Smith, 494 U.S. 872, 885 (1990))). Some have argued that *Hobby Lobby*’s full impact could be mitigated by a narrower reading but recognize the potential breadth of the holding. See, e.g., Alex J. Lachenbruch, *A New Era of Inequality? Hobby Lobby and Religious Exemptions from Anti-Discrimination Laws*, 9 HARV. L. & POL’Y REV. 63, 64 (2015) (arguing generally that anti-discrimination claims will survive *Hobby Lobby* and RFRA, but they are likely to see more significantly more challenges, and that it is difficult to predict how the Supreme Court will rule); Vincent J. Samar, *The Potential Impact of Hobby Lobby on LGBT Civil Rights*, 16 GEO. J. GENDER & L. 547, 590–91 (2015) (suggesting that *Hobby Lobby* could threaten LGBT rights “if Justice Alito’s majority position is taken for all that its logic implies,” but a more narrow reading could preserve those rights).
discrimination provided no authority or basis for such a broad claim.\textsuperscript{171} Furthermore, the express individual mandate of RFRA would require the Court to decide such claims on an individual basis.\textsuperscript{172} Finally, although it was not the basis for finding the least restrictive means test had not been met, Justice Alito suggested that the government could simply have provided (and paid for) contraceptive coverage for women.\textsuperscript{173} This suggestion engendered significant controversy for tipping future cases on the side of the plaintiff, as an employer could always simply argue that the “least restrictive means” of carrying out a government policy would be for the government to pay for it.\textsuperscript{174}

C. Using Hobby Lobby and RFRA to Provide Immigrant Sanctuary

As noted in Part III.A, significant precedent rejects the application of the Free Exercise Clause to individuals seeking to offer sanctuary to undocumented individuals, even when they are motivated by sincere religious beliefs. However, \textit{Hobby Lobby} arguably broadened and extended the scope of protection offered to individuals and corporations through the application of RFRA. Could RFRA, as interpreted in \textit{Hobby Lobby}, resurrect sanctuary claims? Could it be used to justify a corporate practice of providing sanctuary for immigrants, if doing so is part of the corporation’s religious beliefs? This Part explores the application of a RFRA-based argument in the context of a corporation’s religious sanctuary claim.

1. Corporate Sanctuary Could Take Several Forms

Given the increased enforcement of immigration laws and the contemporaneous growth of the sanctuary movement since the 2016 election, some employers may want to offer sanctuary through their business operations. In this Part we describe a series of hypothetical situations that could arise in corporations and create a conflict between the religious convictions expressed by the owner(s) of a corporation, and federal immigration laws.

\textsuperscript{171} See, e.g., Strasser, \textit{supra} note 110, at 505–06 (noting the Court was not “especially persuasive when explaining why the decision would not lead to more discrimination” (internal quotation marks omitted)); Hanna Martin, \textit{Note, Race, Religion, and RFRA: The Implications of Burwell v. Hobby Lobby Stores, Inc. in Employment Discrimination}, 2016 CARDOZO L. REV. DE NOVO 1, 33–35 (arguing dicta in \textit{Hobby Lobby} is insufficient to prevent racial discrimination by employers).

\textsuperscript{172} See \textit{supra} notes 145–47 and accompanying text (explaining that RFRA requires the least restrictive means test be applied on an individual basis and the implications of that requirement).

\textsuperscript{173} \textit{Hobby Lobby}, 134 S. Ct. at 2780.

\textsuperscript{174} See Griffin, \textit{supra} note 170, at 676 (identifying possible snowball effects of suggesting the government provide everything that can be considered offensive).
a. Sanctuary Taxis

We begin with the real story of a taxicab company owned by Victor Pizarro in Plattsburgh, NY. In January 2017, Mr. Pizarro began to receive requests from passengers to be taken to a specific road near the border between the U.S. and Canada. Pizarro notified U.S. Customs and Border Protection agents when he received these requests so that the agents could meet the cab and check his passengers’ documentation. In one instance, however, he drove a mother and her fifteen-year-old son to the border after they had told him that their papers were in order. At the border, the mother was detained and deported because her visa had expired, and Pizarro was told that the son would likely be put in foster care. After that incident, Pizarro changed his practices. He instructed his drivers to help get passengers safely across the border, and to try to ensure that Canadian officials are waiting if the passengers do not have valid visas. “But as far as ripping families apart, we’re not in that business anymore,” he told a reporter. “It happened once, and that’s it. It won’t happen again with us.”

Pizarro’s decision to help passengers safely reach the Canadian border was motivated by President Trump’s increased focus on immigrants and Muslims. The administration’s change in policy had a direct effect on this part of his business practice. Other taxicab drivers in the same geographic area express similar motivations for helping immigrants cross to Canada outside of the U.S. Border Control process. One driver in the same town who had voted for President Trump explained to a journalist that the immigrants he was helping “are human beings no matter where they came from . . . . It’s not like they’re aliens from another world or something.”

If these passengers are illegal immigrants who fear the recently increased threat of deportation, then these drivers may very well be violating Section 1324 of INA, which makes it a crime to “conceal, harbor, or shield from detection . . . in any place, including any building or means of transportation . . . an alien [who] has come to, entered, or remains in the United States in violation of law.” By using their taxicabs as a “means of transportation” to help “conceal, harbor, or shield” the “alien” passengers from detection by Border Control, the drivers appear to be doing what Section 1324 prohibits.

176 Id.
177 Melissa Fares, A Trump Supporter, and His Cab, Play Unexpected Role in Escape to Canada, REUTERS (May 10, 2017, 11:00 AM), http://news.trust.org/item/20170510110750-4zl3q.
b. Sanctuary Restaurants

A second example involves the service industry, which has an unusually high percentage of unauthorized workers.\textsuperscript{179} Russell Street Deli, in Detroit, Michigan, found itself at the center of some unwanted attention when an AP News article described it as part of the Sanctuary Restaurant Movement in January 2017.\textsuperscript{180} Co-owner Ben Hall has stated that sanctuary restaurants do not harbor undocumented immigrants.\textsuperscript{181} Instead, Russell Street Deli, like other sanctuary restaurants, posts signs alerting their customers to the fact that they welcome all people as customers and workers regardless of their national origin.\textsuperscript{182}

Hypothetically, however, we can imagine what might happen if a restaurant chooses not to verify the employment authorization of its workers. Since so many unauthorized immigrants work in the service industry, and there is such high turnover in the hospitality field (71.2\% in 2015, compared with 45.9\% in the private sector), it is logical to conclude that some restaurants fail to verify work authorization consistently.\textsuperscript{183} Our hypothetical restaurant most likely hires lower-wage hourly employees. In reviewing the documentation required by the I-9 form, it may rely on the word of the employee without doing extensive verification or using the E-Verify system, which is only mandatory in a few states.\textsuperscript{184} Michigan is not one of them. As a result, the restaurant may have some undocumented workers on its staff without knowingly falsifying any documents or recruiting illegal employees.

A sanctuary restaurant that does not complete the I-9 verification process as required faces the threat of civil penalties.\textsuperscript{185} The civil penalties for knowingly hiring or knowingly continuing to employ an unauthorized worker range from more than $500 for a first offense to more than $20,000 for a

\begin{flushleft}


\textsuperscript{183} U.S. CITIZENSHIP & IMMIGR. SERVS., supra note 96, at 7.

\end{flushleft}
third or subsequent offense. Criminal penalties may also attach. Sanctions for “engaging in a pattern or practice of hiring” unauthorized workers include fines of up to $3,000 per worker and up to six months of prison time.\textsuperscript{186}

The potential price of flawed I-9 paperwork, in particular, has increased dramatically. In August 2016, the Department of Justice announced an increase in all penalties associated with I-9 compliance.\textsuperscript{187} The penalty for errors in paperwork increased ninety-six percent, with the maximum penalty per individual jumping from $1,100 to $2,156.\textsuperscript{188} With the potential cost of noncompliance soaring, employers may pay closer attention to the way in which they complete the I-9 process. Alternatively, they may find it increasingly worthwhile to seek a religious exemption from such compliance through RFRA.

In a RFRA-based exemption claim, a sanctuary restaurant could assert that it is offering sanctuary in the form of paid work to unauthorized workers, thereby allowing those workers to afford food and shelter. It could assert further that in doing so, it is providing sanctuary as part of its exercise of religion.

c. Sanctuary Software Companies

Technology companies have been among the most vocal opponents of the Trump Administration’s executive orders restricting immigration and travel from several predominantly Muslim countries. In response to the January 2017 Executive Order, dozens of companies including Microsoft, Facebook, LinkedIn, Apple, and Uber expressed their opposition in various forms.\textsuperscript{189} After the Trump Administration issued a second executive order limiting travel and immigration in March 2017, 162 technology companies signed an amicus brief in support of a legal challenge to that order.\textsuperscript{190}

A company may be affected by these executive orders in several ways. It may, for example, have employees who hold visas allowing them to work in the United States, but whose family members are not similarly authorized to

\textsuperscript{186} Id.
\textsuperscript{187} Civil Monetary Penalty Adjustments for Inflation, 81 Fed. Reg. 42,987, 42,991 (July 1, 2016).
work. For example, Murtadha Al-Tameemi is an Iraq-born software engineer working in Facebook’s Seattle office.\textsuperscript{191} His family fled the violence in Iraq and was resettled in Vancouver, three hours away, by a church group.\textsuperscript{192} Al-Tameemi visited his mother and younger brother there regularly before the first Executive Order issued.\textsuperscript{193} Afterward, however, he feared that if he traveled to Canada, he would not be let back into the United States.\textsuperscript{194}

Immigrant employees may be affected in other ways as well. Imagine an Iraqi software engineer who has a visa, but whose husband and seventeen-year-old son do not. Enforcement of the executive orders targeting Iraqi and certain other immigrants would make it increasingly difficult for her family to sustain itself, and for her son to get an education, in the United States. This, in turn, could profoundly affect her and other such employees’ willingness to work for the company.

In light of these potential impacts, a hypothetical software company could adopt a religious interest in providing sanctuary to immigrant employees. If ICE requested information about an engineer’s address and family, for example, the software company might choose not to comply with that request. It may decide instead that it is more important to shelter employees and their families from detection by ICE than to comply with the letter of Section 1324, which makes it a crime to “harbor, or shield from detection . . . in any place” any “alien [who] has come to, entered, or remains in the United States in violation of law.”\textsuperscript{195} A court might easily conclude that the company’s refusal to provide information pertaining to a potential immigration violation is exactly that kind of “harboring” that Section 1324 prohibits.

2. Using RFRA to Secure Corporate Sanctuary for Immigrants

As noted in Part III.A., based on existing case law, it appears highly unlikely that a plaintiff corporation could succeed on a First Amendment religious sanctuary argument. Alternatively, in order to succeed on a RFRA claim, a party must show that a federal law “substantially burden[s]” the party’s “exercise of religion.”\textsuperscript{196} The government, in order to defeat the claim, must show that the law in question “is in furtherance of a compelling governmental interest” and “is the least restrictive means of furthering that


\footnotesize{\textsuperscript{192} Id.}

\footnotesize{\textsuperscript{193} Id.}

\footnotesize{\textsuperscript{194} Id.}

\footnotesize{\textsuperscript{195} 8 U.S.C. §§ 1324(a)(1)(A)(ii)–(iv) (2012).}

\footnotesize{\textsuperscript{196} 42 U.S.C. § 2000bb-1(a) (2012).}
compelling governmental interest.”

A corporation wishing to provide sanctuary to immigrants, therefore, needs to establish both that (1) the immigration law substantially burdens its provision of sanctuary and (2) the provision of sanctuary is part of its exercise of religion. As discussed below, neither of these will be especially difficult to prove. The more challenging aspect of the RFRA claim concerns strict scrutiny of the immigration law itself. The corporation must prove either that the immigration law at issue does not further a compelling interest or that the law is not the least restrictive means of furthering that interest. We address the likely merits of each potential argument below.

a. Providing Sanctuary May Be Framed as an Exercise of Religion

Whether a corporation provides sanctuary for religious or secular reasons is an important threshold question. Many employers may wish to provide sanctuary in one form or another for their employees, customers, or associates in some way without invoking any religious motivation at all. The Sanctuary Restaurant movement, for example, discloses no religious affiliation on its website. We do not here take on the question of whether secularly-based moral convictions regarding sanctuary would be considered “religious” under RFRA. However, employers that have a genuine and sincerely-held religious belief may assert a religious motivation for providing sanctuary relatively easily. As described in Part I.A and I.B. above, the provision of sanctuary is well established as a religious practice in many faiths; it has also been recognized in previous sanctuary cases.

---

199 The definition of religion under the First Amendment is by no means settled, and while certainly relevant to the notion of a sanctuary corporation, is beyond the scope of this Article. See Dmitry N. Feofanov, Defining Religion: An Immodest Proposal, 23 Hofstra L. Rev. 309, 385 (1994) (offering a new definition of religion for First Amendment purposes); see also Stanley Ingber, Religion or Ideology: A Needed Clarification of the Religion Clauses, 41 Stan. L. Rev. 233, 233 (1989) (noting that “few areas of constitutional law lie in greater confusion” than the definition of religion). See generally Nelson Tebbe, Nonbelievers, 97 Va. L. Rev. 1111 (2011) (discussing how courts should treat religious claims by nonbelievers). However, it is important to note that the question of whether a deeply held moral conviction can be the basis for a religious claim under the First Amendment is ripe for review. In March for Life v. Burwell, the D.D.C. recently held that a non-religious organization should be allowed the same exception from the contraceptive coverage provision of the ACA as a religious organization, based on an equal protection argument under the Fifth Amendment. See 128 F. Supp. 3d 116, 128 (D.D.C. 2015) (“If the purpose of the religious employer exemption is . . . to respect the anti- abortifacient tenets of an employment relationship, then it makes no rational sense—indeed, no sense whatsoever—to deny March [for] Life that same respect. By singling out a specific trait for accommodation, and then excising from its protection an organization with that precise trait, it sweeps in arbitrary and irrational strokes that simply cannot be countenanced . . . “).
200 See, e.g., United States v. Merkt, 794 F.2d 950, 956 (5th Cir. 1986) (“The sincerity of appellants'
In order to claim a religious basis for providing sanctuary, the case law suggests that an employer needs to do relatively little beyond stating one. In *Hobby Lobby*, for example, the Court appeared to be satisfied with the Hahns’ “Vision and Values Statements” and its “board-adopted ‘Statement on the Sanctity of Human Life’” as evidence of their religious belief. The Court did not question the sincerity of the Hahns’ statements in these documents, nor did it consider any alternative rationale the Hahns may have had for adopting religious rhetoric in their corporate documents. Moreover, the Court made it clear that it would not analyze the plausibility of the religious belief articulated by the plaintiff, as long as it was sincerely held. It would not be burdensome, therefore, for a corporation considering a RFRA claim to establish a religious motivation for providing sanctuary to immigrants. It may be as simple a matter as drafting a statement of religious concern for sanctuary and ensuring that the board of directors adopts it, but we do not yet have a roadmap from the Court as to what such an adoption might look like.

*b. Immigration Laws Substantially Burden This Religious Exercise*

In *Hobby Lobby*, the fact that the corporation might face a financial penalty for the failure to comply with the law constituted a “substantial burden.”
The argument that INA or IRCA “substantially burden” the provision of sanctuary appears straightforward in the sanctuary context. The sanctuary taxicabs may argue that their practice of safely transporting unauthorized immigrants to the Canadian border is sharply limited by Section 1324, which may criminalize the practice. The sanctuary restaurants may argue that their refusal to verify their applicants’ work authorization status, which they may characterize as a religiously-motivated provision of sanctuary, is rendered all but impossible by the assessment of increasing civil and criminal penalties. As businesses with relatively low profit margins, as a general rule, such restaurants are especially ill-equipped to bear the financial and penal consequences of I-9 rule enforcement. The same arguments may be made by sanctuary software companies seeking to provide sanctuary to employees and their families.

c. Immigration Laws May Further a Compelling Interest

RFRA establishes that the government may only substantially burden a person’s exercise of religion if it proves that application of the burden “(1) is in furtherance of a compelling governmental interest; and (2) is the least restrictive means of furthering that compelling governmental interest.” In applying RFRA, then, a court should analyze whether the challenged law’s burden on religious freedom furthers a compelling governmental interest, and if so, whether the regulation in question is the least restrictive means of furthering that interest.

There are at least three sets of immigration laws at issue in the current debate over immigration control. The first set stems from the IRCA and includes the requirement to verify employment through the I-9 process. The second is the INA, which makes it a crime to “conceal, harbor, or shield from detection . . . in any place, including any building or means of transportation,” any “alien [who] has come to, entered, or remains in the United States in violation of law.” A third type of law is the kind of immigration control law typified by the executive orders issued in January and March 2017. These limit entry to and from the United States from certain countries and for certain individuals. While employers cannot enforce or fail to enforce such

---

205 For a discussion of Hobby Lobby and the “substantially burden” element of RFRA, see Strasser, supra note 110, at 501–505.
206 See supra notes 99–102 and accompanying text.
208 See supra Part II.B.
laws directly, they are substantially affected by their terms to the extent that
the employers have hired or are people subject to the immigration control
laws. The increasingly restrictive atmosphere exacerbated by these laws may
limits employers’ ability to attract and retain talented immigrant workers.

Whether these laws, as applied to our hypothetical sanctuary claimants,
further a compelling government interest is a challenging legal question. As
a historical matter, the Supreme Court has viewed immigration control as
essential to national security.\footnote{See, e.g., Kleindienst v. Mandel, 408 U.S. 753, 765 (1972) (noting that immigration controls are
“inherent in sovereignty, necessary for maintaining normal international relations and defending
the country against foreign encroachments and dangers—a power to be exercised exclusively by
the political branches of government”).} As the Elder court observed: “In discussing
the importance of United States’ immigration laws, the Supreme Court has
repeatedly emphasized the importance which sovereign nations place upon
controlling entry through their borders.”\footnote{United States v. Elder, 601 F. Supp. 1574, 1578 (S.D. Tex. 1985).} The Court has deferred to Con-
gress with regard to immigration controls, noting in Fiallo v. Bell that “over
no conceivable subject is the legislative power of Congress more complete
than it is over the admission of aliens.”\footnote{430 U.S. 787, 792 (1977) (quoting Oceanic Steam Navigation Co. v. Stranahan, 214 U.S. 320, 339
(1909)).} In a RFRA-based debate over corporate sanctuary, presumably, the government would argue that each of
the immigration laws discussed here further the compelling government in-
terest of protecting our borders from foreign threats.

Much of the case law in which the Court made these observations, how-
ever, comes from an era predating the development of many of the most
serious current international threats. Elder was decided in 1985 and Fiallo
was decided in 1977, well before the advent of bioterrorism, hacking, or any
of the other technology-based threats to global security. Forty years after
Fiallo, it is reasonable to ask whether the greatest threats to national security
can still be controlled by immigration law.\footnote{See generally Shoba Sivaprasad Wadhia, Is Immigration Law National Security Law?, 66 EMORY L.J. 669
(2017) (detailing immigration policies motivated by national security concerns and casting doubt
the efficacy of those policies). For an argument that immigration law should be used to further
national security interests but in a restrained manner, see generally L. Rizer III, The Ever-Changing
may have more to fear now from cyberthreats, hacking and phishing than
from unauthorized immigrants, the vast majority of whom pose no actual
threat to their communities or the United States in general. Scholars have
pointed out not only the divergence between recent immigration policies and
current national security threats, but also the moral and reputational conse-
quences of implementing immigration controls that tend to promote ethnic
discrimination.\footnote{See, e.g., Wadhia, supra note 214, at 681-82.
Despite this potential area of controversy, we believe it is unlikely that a court would find that the government does not have a compelling interest in national security, border control, and enforcement of immigration laws. The more pertinent question is whether those laws are the least restrictive means of achieving those ends.

d. Current Immigration Laws May Not Be the Least Restrictive Means

Even if current immigration laws further a compelling government interest, under RFRA the government bears the burden of demonstrating that the enforcement of these statutes are the least restrictive means of doing so as applied to the individual or corporation seeking the religious exception.216 There is, at a minimum, a legitimate difference of opinion as to whether more recent immigration control measures are an effective means of improving national security at all. Some have argued that the anti-terrorism provisions of INA, for example, are too broad to effectively protect national security.217 Others have argued that the investor visa program is too lax to promote national security.218 National security might be more effectively addressed through a comprehensive reform of cybersecurity measures, others suggest.219

There is also a questionable link between the recent executive orders on immigration and the goals they claim to promote. In February 2017, Judge Leonie M. Brinkema of the Eastern District of Virginia granted the Commonwealth of Virginia’s motion for a preliminary injunction against Presi-

---

216 The rigor of the “least restrictive means” test is still open to debate. In Hobby Lobby, the majority opinion offers a purely theoretical—some might say fantastical—alternative way for the government to ensure women receive contraceptive coverage: the government could pay for it. Frederick Mark Gedicks, One Cheer for Hobby Lobby: Improbable Alternatives, Truly Strict Scrutiny, and Third-Party Employee Burdens, 38 HARV. J.L. & GENDER 153, 157–59 (2015). Gedicks describes the test adopted in Hobby Lobby to decide RFRA cases as “truly strict scrutiny” on par with the analysis applied in due process and equal protection cases. Id. at 166. Others have described the test as “super-strict scrutiny,” pointing out that there is a significant distinction between “least restrictive means,” (as is required under RFRA) and “narrowly tailored” (as is applied in other strict scrutiny cases). See Hamilton, supra note 113, at 134. Hobby Lobby suggests the burden is on the government to show it lacked any other, less restrictive alternatives. See Burwell v. Hobby Lobby, 134 S. Ct. 2571, 2780 (2014) (“[The government] has not shown that it lacks other means of achieving its desired goal without imposing a substantial burden on the exercise of religion by the objecting parties in these cases.”).


dent Trump’s executive order curtailing immigration from several predominantly Muslim countries.\footnote{Aziz v. Trump, 234 F. Supp. 3d 724, 726–27 (E.D. Va. 2017).} President Trump had signed this order on January 27, 2017, shortly after taking office.\footnote{Id. at 727.} In her decision, Judge Brinkema noted that “[t]he ‘specific sequence of events’ leading to the adoption of the EO bolsters [Virginia]’s argument that the EO was not motivated by rational national security concerns.”\footnote{Id. at 736.} Her determination that Virginia was likely to succeed on its claims that the order violated both the First and Fifth Amendments rested on this “sequence of events” as well as what she called the “dearth of evidence indicating a national security purpose” in issuing the order.\footnote{Id. at 726, 737.} Although the Trump Administration later revised the order, this decision underscores the fact that federal immigration orders may no longer be based on the kind of central security concerns that animated the decision in Aguilar.\footnote{In subsequent months, several other judicial orders have issued regarding travel restrictions implemented by the Trump Administration. On June 23, 2017, the Supreme Court allowed elements of a revised travel ban to go into effect for ninety days for individuals from Libya, Syria, Iran, Somalia, Yemen and Sudan who cannot establish a “credible claim of bona fide relationship” with either an entity or a person living in the U.S. Trump v. Int’l Refugee Assistance Project, 137 S. Ct. 2080, 2083, 2088 (2017) (per curiam).}

Similarly, the Trump Administration’s second executive order restricting travel to and from predominantly Muslim countries met with significant resistance in part because it did not serve its stated aim. In the amicus brief opposing that order signed by 162 technology companies, the amici noted that although the second order’s “express aim is to ‘protect the Nation from terrorist activities by foreign nationals,’” the provisions of the order do not serve that interest directly: “Yet the ban applies to literally millions of people who could not plausibly be foreign terrorists: hundreds of thousands of students, employees, and family members of citizens who have been previously admitted to the United States, and countless peaceful individuals who are citizens of or born in the targeted countries.”\footnote{Brief of Technology Companies as Amici Curiae in Support of Appellees at 22, Int’l Refugee Assistance Project v. Trump, 857 F.3d 554, No. 17-1351 (4th Cir. 2017) (emphasis in original).}

When applied to our individual claimants, the government’s least restrictive means may also be on shaky ground. If our sanctuary taxi company was accused of transporting or harboring because it failed to bring undocumented individuals directly to U.S. security guards, the claimant might suggest there are other, less restrictive means for the government to enforce border security. For example, the government could hire more guards, increase the number of checkpoints, or create roadblocks at known points of entry. It need not
consign individual taxi drivers into service as unpaid border agents.

With regard to our restaurant owner who does not want to comply with the I-9 system, even if one assumes the government has a compelling interest in restricting the flow of illegal immigration, the fact that the I-9 system furthers that aim is not sufficient. The government must also show the I-9 system is the least restrictive means of achieving that aim. But surely an alternative is available to the government—rather than use the I-9 system, it could pour resources into additional security at the border, and stem illegal immigration that way. It could also create an alternative screening method for determining an individual’s employment eligibility for corporations that believe complying with the I-9 system renders them complicit in an immigration system that violates their religious beliefs. In the case of Wheaton College v. Burwell, a religious non-profit successfully argued that filling out a government issued form regarding contraceptive coverage was itself a substantial burden because it would make the college complicit in the act of providing contraception. While the I-9 system may be efficient, or preferable, because it uses private resources rather than government resources to gather information, it is by no means less restrictive to our restaurant owner than a border security system based on surveillance and restriction of the physical, territorial border, or a federal verification system that did not require employer participation.

The same arguments might be applied to our software company. Is an executive order limiting immigration from a short list of majority-Muslim countries the least restrictive means, as applied to our software company, of addressing terrorism? Numerous exemptions to the visa system already exist—could one be created for the families of current employees? Could alternative vetting systems be a less restrictive means than a complete ban on immigration? It seems hard to believe they would not. In enjoining one version of the Trump Administration’s travel ban, the Ninth Circuit Court of Appeals noted that the government had not established a sufficiently direct

226 Professor Amy Sepinwall provides an interesting examination of the concept of complicity post-
228 The E-Verify system would be unlikely to relieve this complicity, as it still requires the employer to engage with the system and is known to have significant rates of error. See What Is E-VERIFY?, supra note 95; MONITORING AND COMPLIANCE, supra note 97; Alex Nowrasteh, Don’t Reauthorize E-Verify, FEDERALIST (Jul. 14, 2015), http://thefederalist.com/2015/07/14/dont-reauthorize-e-verify/ (pointing to recent audits showing error rates of up to two percent for green card and visa holders); Perez, supra note 98.
connection between the individuals affected by the ban and any terrorist organizations that may exist in the countries that ban targeted. 229

e. The Closely Held Corporation Limitation Is Not Truly Limiting

The Hobby Lobby case recognized a right of free exercise for closely-held corporations, not all corporations. It did not, however, rule out the latter. In response to HHS’s objections that it is difficult to determine the sincerely held beliefs of publicly traded corporations such as IBM or General Electric, the Court observed that such corporations were not at issue in the case before it. 230 In addition, the Court noted, “it seems unlikely that the sort of corporate giants to which HHS refers will often assert RFRA claims.” 231 This language arguably narrows the scope of the ruling because it applies only to a subset of corporations. Some scholars, however, have pointed out that the term “closely held,” as used by the Court, does not correlate precisely with the IRS definition of “closely held corporations.” 232 Others argue that the impact of the Court’s ruling may have gone beyond that IRS definition to include, for example, S corporations. 233 Hobby Lobby itself is registered as an S corporation. 234 S corporations are growing steadily in the U.S., and increased in number from about 800,000 in 1986 to 4.2 million in 2011. 235 Traditional C corporations, in contrast, are decreasing in number. 236 If Hobby Lobby is applied to S corporations as well as more narrowly defined closely-held corporations, the number of employers who might use RFRA to provide sanctuary now numbers in the millions and is growing steadily. If corporate personhood continues to gain strength under U.S. law, as it did through the Hobby Lobby decision, then one can expect the religious rights of corporations to grow concurrently.

In addition, the Supreme Court and/or Congress may well expand the

229 Hawai'i v. Trump, 859 F.3d 741, 772–73 (9th Cir. 2017).
231 Id.
232 See, e.g., Jennifer S. Taub, Is Hobby Lobby a Tool for Limiting Corporate Constitutional Rights?, 30 CONST. COMMENT. 403, 417 (2015) (underscoring dissonance in the Court’s definition of closely held corporations); see also Sean Nadel, Note, Closely Held Conscience: Corporate Personhood in the Post-Hobby Lobby World, 50 COLUM. J.L. & SOC. PROBS. 417, 428 (2017) (noting that the Hobby Lobby Court only differentiated closely-held corporations from publicly-traded ones, and observing that “there is very little in the Court’s syllogism that would easily confine the decision regarding standing to closely held corporations”).
234 Id.
236 Id.
scope of RFRA in the future, potentially affecting even more employers and further expanding the scope of potential corporate sanctuary. While the *Hobby Lobby* case concerns the closely-held corporations owned by the Hahn and Green families, the Supreme Court did not rule that only such corporations may use RFRA in the future. There is a natural endpoint to this growth in the context of corporate religious freedom. The larger the number of shareholders, of course, the less likely it will be that the shareholders’ religious views will be homogeneous and identical to that deemed held by the corporation.

3. Sanctuary—A Viable Argument?

The long history of prioritizing national security and rejecting sanctuary claims based on the traditional notion of sovereignty will prove a significant challenge to sanctuary corporations. Yet our analysis suggests that if a court fairly applies *Hobby Lobby* and RFRA, a free exercise claim for corporate sanctuary must be taken seriously. The introduction of the least restrictive means test has fundamentally altered the landscape of religious accommodation. Government regulations that shift burdens from the government to individuals cannot simply be justified by their cost-effectiveness or efficiency, nor can the government defend them simply by reference to a desire for uniformity or a “slippery-slope” argument. We argue that requiring taxi cab drivers to act as a putative border security agents, or requiring individual employers to file paperwork and check individuals’ citizenship documentation are not necessarily the least restrictive means of achieving government interests in national security and immigration control. Rather, alternatives such as increased border security, checkpoints, and alternative documentation and verification systems could be established that would not burden individuals with religious convictions.

Courts may be reluctant to interpret RFRA in a way that would extend corporations’ rights to provide sanctuary, given the history of judicial decisions curbing sanctuary, and a strong tradition of affording deference to the government’s interest in national security in immigration contexts. But it is crucial to recognize that RFRA’s statutory scheme should make it all but impossible for the government to shift regulatory, legal, or enforcement burdens on individuals, without being prepared to show why it cannot take on those burdens itself.

IV. LOGICAL CONSEQUENCES AND SUGGESTIONS FOR FUTURE DISCUSSION

If religious individuals can use RFRA, *Hobby Lobby*, and related case law to advance exemptions from laws related to the provision of contraceptives,
there is no reason those same arguments cannot be applied to traditionally liberal causes such as sanctuary, environmental protection, or protection of LGBT individuals. Indeed, scholars have debated the extent to which *Hobby Lobby* might have opened the door to a wider range of religious exemptions from generally applicable laws. Some scholars envision an escalating “culture war” among those seeking religious exemptions.

First Amendment case law does appear to be trending in the direction of greater protection for religious claims. In *Trinity Lutheran Church of Columbia v. Comer*, the Court considered whether a religious school should have been given the opportunity to apply for state grant funding for a playground resurfacing project. The majority held that the Missouri Department of Natural Resource’s practice of excluding religious organizations from grant funding was a violation of the Free Exercise Clause because it denied a religious organization access to an “otherwise generally available public benefit program” solely on the basis of its religious status. Put another way, the Court’s opinion requires that any public benefit, including direct funding, provided to non-religious organizations be made equally available to religious organizations. As Justice Sotomayor points out in her dissent, the majority opinion goes so far as to reject any balancing or consideration of the state’s antiestablishment tradition or interest. Indeed, Justices Thomas and Gorsuch would have extended the holding even further, calling into doubt previous precedent that permitted the state to deny funding that was to be used for an express religious purpose. This trend toward greater protection of religious organizations and their claims of religious freedom may well create momentum in lower courts to continue to stretch free exercise claims.

---

237 Compare Eric Rassbach, Is *Hobby Lobby* Really A Brave New World? Litigation Truths About Religious Exercise by For-Profit Organizations, 42 HASTINGS CONST. L.Q. 625, 626, 639 (2015) [arguing that “religious exercise claims by for-profit corporations will remain relatively rare” and “*Hobby Lobby* will not be seen as a case that significantly changed the trajectory of the law of religious liberty”], with Stephen Makino, Note, Examining Corporate Religious Beliefs in the Wake of *Burwell v. Hobby Lobby*, 25 S. CAL. INTERDISC. L.J. 229, 230 (2016) [discussing the potential for *Hobby Lobby* to affect more than ninety percent of all businesses in the U.S. that are closely-held corporations].

238 Douglas NeJaime & Reva B. Siegel, Conscience Wars: Complicity-Based Conscience Claims in Religion and Politics, 124 YALE L.J. 2516, 2520 (2015) (“Faith claims that concern questions in democratic contest will escalate in number, and accommodation of the claims will be fraught with significance, not only for the claimants, but also for those whose conduct the claimants condemn.”).


240 Id. at 2017.

241 Id. at 2024.

242 Id. at 2039–41 (Sotomayor, J., dissenting).

243 Id. at 2025–26 (Gorsuch, J., concurring in part). Justices Gorsuch and Thomas also refused to join footnote 3 of the majority opinion, which expressly limited the holding to “playground resurfacing.”

244 See Linda Greenhouse, The Supreme Court and the Law of Motion, N.Y. TIMES (July 20, 2017),
There certainly are other liberal causes with both religious and secular support where the former may be used in conjunction with RFRA to achieve ends that the latter may not. For example, the Dakota Access Pipeline, the subject of extensive political controversy, was also the subject of a RFRA claim by two Native American tribes. In February 2017, the Cheyenne River Sioux and the Standing Rock Sioux moved for a temporary restraining order to block construction of the pipeline because such construction would interfere with the exercise of their religion. Invoking RFRA, the tribes claimed that the pipeline’s construction would “unbalance and desecrate the water and render it impossible for the Lakota to use that water in their Inipi ceremony.” The Court denied their motion because it found that the tribes had waited too long to raise their religious concerns. Additionally, some citizens have expressed religious as well as moral objections to getting rid of environmental regulations in general.

Empirical research suggests that liberals and conservatives have different moral foundations and priorities. Whereas liberals prioritize a moral notion of care/harm and fairness/reciprocity, conservatives, while not disregarding these notions, also equally consider loyalty, authority/respect, and purity. This may explain in part the tractability of the so-called “culture wars,” and the role that RFRA has come to play in those wars. If conservatives and liberals act out of different moral foundations, it seems logical...
that their religious convictions (if they label their moral convictions as “religious”) would also vary.

If RFRA is interpreted appropriately, it can serve to protect both liberal and conservative religious values, yet in doing so, it also sets up the potential for direct conflict between the two. For every conservative corporation that seeks to avoid providing contraception, there may be a liberal corporation—or liberal employee—that feels religiously compelled to offer it. For every conservative corporation that refuses to serve gay couples, there may well be a liberal corporation or employee that is committed to honoring them. And what happens if a liberal pharmaceutical company feels religiously compelled to provide marijuana to individuals seeking relief from pain, while a conservative attorney general seeks to cut off access, even in the medical context?

These conflicts are precisely what late Justice Antonin Scalia sought to avoid in deciding *Smith*. As he stated in that case, “[P]recisely because we value and protect . . . religious divergence, we cannot afford the luxury of deeming presumptively invalid, as applied to the religious objector, every regulation of conduct that does not protect an interest of the highest order.”

This concern also animated his belief that RFRA went beyond constitutional protection for the free expression of religion as intended by the Founders:

In fact, the most plausible reading of the “free exercise” enactments . . . is a virtual restatement of *Smith*: Religious exercise shall be permitted so long as it does not violate general laws governing conduct . . . . This limitation upon the scope of religious exercise would have been in accord with the background political philosophy of the age (associated most prominently with John Locke), which regarded freedom as the right “to do only what was not lawfully prohibited.”

Though a corporation’s RFRA defense to a sanctuary claim may well be denied by a court that prioritizes national security over religious freedom, our analysis of this claim reveals the potential for RFRA to tear at the fabric of civil society. If we must consider the interest of a particular plaintiff in following immigration and employment laws, and can only enforce them if they represent the least restrictive means of carrying out a compelling government mandate, what of the hundreds of laws affecting the basic rules for corporate behavior? While commentators tend to focus on the big-ticket laws—particularly discrimination and taxes—what about the less controversial ones? What about laws requiring corporations to meet basic safety stand-

---


ards, or requiring transparency in securities disclosures? Could a RFRA exemption apply to insider trading? What about OSHA regulations on working conditions?

While the Hobby Lobby opinion goes out of its way to explain how prohibitions on racial discrimination and the requirement to pay taxes are narrowly tailored to achieve a compelling government interest, commentators have noted that this sweeping proclamation might not, in fact, hold up logically against a challenge to Title VII by religious white separatists,256 or to tax laws by Quakers.257 Indeed, given that RFRA requires an individual analysis of the compelling state interest and least restrictive means test as applied to the particular plaintiff, it would be impossible for the Court to reject claims based on such a generalization.258

In the new RFRA era, religious beliefs have been prioritized over secular, non-religious beliefs and generally applicable civil and criminal law. Simply by labeling a belief religious, a person can avoid any number of statutes and regulations, whereas sincerely held moral beliefs lacking religious foundation have no corresponding protection. If this sounds like an Establishment Clause problem, it might be, except that it does not give preferences to any particular religion—it simply preferences religious people above non-religious people.

Take the case of Apple, which sought in 2016 to avoid an FBI demand that it create a “backdoor” to the iPhone to allow the FBI to access data on the phones of individuals responsible for a terrorist attack in San Bernardino.259 Prior to the FBI demand, Apple had a history of making privacy a

---

256 See Martin, ante note 171, at 26–28 (arguing Title VII already includes certain exceptions, and an exception for white nationalists would not lead to such a large number of claims as to be impossible to administer).

257 Zachary A. Albun, Why We Can’t Be Friends: Quakers, Hobby Lobby, and the Selective Protection of Free Exercise, 34 LAW & L衡EQ. 183, 215–16 (2016) (arguing that the least restrictive means analysis may apply to the categorical requirement to pay taxes, but that does not mean an exception cannot be built into the tax code to accommodate religious freedom).

258 RFRA states, “Government may substantially burden a person’s exercise of religion only if it demonstrates that application of the burden to the person—"(1) is in furtherance of a compelling governmental interest; and (2) is the least restrictive means . . . ." 42 U.S.C. § 2000bb-1(b) (2012). The Court acknowledged the requirement of an individualized analysis in Hobby Lobby, noting RFRA required it “‘to scrutinize[c] the asserted harm of granting specific exemptions to particular religious claimants’—in other words, to look to the marginal interest in enforcing the contraception mandate in these cases.” Burwell v. Hobby Lobby Stores, Inc., 134 S. Ct. 2751, 2779 (2014) (alteration in original) (quoting Gonzales v. O Centro Espirita Beneficente Uniao do Vegetal, 546 U.S. 418, 431 (2006)).

core value of the company—CEO Tim Cook even called privacy a “fundamental human right.”\textsuperscript{260} He had not called privacy a religious value, but what if he had? Could that have been the basis to avoid the FBI’s demand? If so, wouldn’t it be prudent for a company such as Apple to designate these deeply held, core values as “religious”? We do not here suggest Apple would have to make a false claim for religious protection. It simply would appropriate a word (“religious”) used to refer to one type of deeply held values to refer to a different type of deeply held values.

The Court’s jurisprudence when it comes to defining “religion” is less than clear.\textsuperscript{261} While the Court has consistently distinguished non-religious values from religious ones, it has nonetheless provided no clear boundaries for determining the difference.\textsuperscript{262} In \textit{Torcaso v. Watkins},\textsuperscript{263} the Court made clear that “religion” need not be theistic or include a belief “in the existence of God.”\textsuperscript{264} The key may lie in the role that a set of beliefs plays for the individual: if it holds a similarly important place to the individual as might a traditional religion, it may be considered religion.\textsuperscript{265} There certainly is no bar in the Court’s jurisprudence for a religious belief system based on fundamental human rights, equality, and care, even if it expressly disavows a god. In the end, for liberal corporations seeking to protect fundamental human rights and core values, it may require adopting the language of religion to ensure protection equivalent to that currently enjoyed by white supremacists.

CONCLUSION

We believe that the judicial language and reasoning used in \textit{Hobby Lobby} provides a substantial basis to argue that federal law now supports the concept of a sanctuary corporation. Sanctuary corporations might shelter an increasingly vulnerable immigrant population in a number of ways, some of which are already occurring in various parts of the country. The long history of religious affiliation with those who provide sanctuary for “outsiders,” to-


\textsuperscript{261} For discussions of the appropriate definition of religion, see generally Frolanov, supra note 199; Ingber, supra note 199; Christopher D. Jones, \textit{Redefining ‘Religious Beliefs’ Under Title VII: The Conscience as the Gateway to Protection}, 72 A.F. L. REV. 1 (2015); Note, \textit{Toward a Constitutional Definition of Religion}, 91 HARV. L. REV. 1056 (1978).

\textsuperscript{262} See Ingber, supra note 199, at 256–64 (tracing changing definitions of religion).

\textsuperscript{263} 367 U.S. 488 (1961).

\textsuperscript{264} Id. at 495 n.11.

\textsuperscript{265} See, e.g., United States v. Seeger, 380 U.S. 163, 166, 184 (1965) (permitting conscientious objector relief from military service based on religious exemption, though claimant did not profess a belief in God, and instead claimed a “purely ethical creed”).
gether with the recent resurgence of a sanctuary movement in the U.S., suggests that corporations may have a greater constitutional right than ever before to object to certain immigration enforcement policies that conflict with their religious beliefs. While the application of RFRA in this novel context will be challenging to many courts, and represent a departure from earlier case law, the intellectually honest application of RFRA, as clarified by *Hobby Lobby*, may provide greater scope for the religious exercise of providing sanctuary than previously discussed.