

**SANCTUARY CORPORATIONS:
SHOULD LIBERAL CORPORATIONS GET RELIGION?**

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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.

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INTRODUCTION

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.¹ 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.² Since January 2016, arrests by Immigration and Customs Enforcement (“ICE”) have increased by nearly forty percent.³ ICE has increased its detention capacity and declared that all violations of immigration law, including driving without a license, may be grounds for deportation.⁴ 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.⁵

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

¹ See, e.g., Michael D. Shear & Ron Nixon, *New Trump Deportation Rules Allow Far More Expulsions*, N.Y. TIMES (Feb. 21, 2017), <https://www.nytimes.com/2017/02/21/us/politics/dhs-immigration-trump.html> (describing new immigration policies that, inter alia, expand definition of criminal aliens and speed up deportation); see also Alicia A. Caldwell, *Illegal Immigration Targeted in New Trump Plan*, U.S. NEWS (Feb. 22, 2017), <https://www.usnews.com/news/politics/articles/2017-02-22/trump-admin-lays-out-new-approach-to-illegal-immigration> (providing detail about new immigration policy memos and their likely effects).

² Glenn Thrush et al., *Trump Signs Order That Could Lead to Curbs on Foreign Workers*, N.Y. TIMES (Apr. 18, 2017), https://www.nytimes.com/2017/04/18/us/politics/executive-order-hire-buy-american-h1b-visa-trump.html?_r=0.

³ Stephen Dinan, *Free of Obama Restraints, Immigration Agents Make 28% More Arrests in Trump’s First 100 Days*, WASH. TIMES (May 17, 2017), <http://www.washingtontimes.com/news/2017/may/17/immigration-arrests-38-percent-under-trump/>.

⁴ Q&A: *DHS Implementation of the Executive Order on Border Security and Immigration Enforcement*, U.S. DEPT OF HOMELAND SECURITY (Feb. 21, 2017), <https://www.dhs.gov/news/2017/02/21/qa-dhs-implementation-executive-order-border-security-and-immigration-enforcement>.

⁵ Proclamation No. 13,767, 82 Fed. Reg. 8793 (Jan. 25, 2017); Proclamation No. 13,768, 82 Fed. Reg. 8799 (Jan. 25, 2017), <https://www.whitehouse.gov/the-press-office/2017/01/25/presidential-executive-order-enhancing-public-safety-interior-united>.

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 upticks 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.

⁹ Darla Cameron, *How Sanctuary Cities Work, and How Trump's Stalled Executive Order Might Affect Them*, WASH. POST (Jan. 18, 2017) (outlining the functions of sanctuary cities and certain processes implemented by sanctuary cities under President Trump), <https://www.washingtonpost.com/graphics/national/sanctuary-cities/>; Jasmine C. Lee et al., *What are Sanctuary Cities?*, N.Y. TIMES (Feb. 6, 2017), <https://www.nytimes.com/interactive/2016/09/02/us/sanctuary-cities.html> (identifying sanctuary cities and states and describing basic identifying characteristics).

¹⁰ Tim Goral, *Can Sanctuary College Campuses Survive?*, UNIV. BUS. (Feb. 15, 2017), <https://www.universitybusiness.com/article/can-sanctuary-college-campuses-survive> (describing forces pushing colleges and universities for and against the sanctuary designation); Joe Heim, *Calls for 'Sanctuary' Campuses Multiply as Fears Grow over Trump Immigration Policy*, WASH. POST (Feb. 6, 2017), <https://www.washingtonpost.com/news/grade-point/wp/2017/02/06/calls-for-sanctuary-campuses-multiply-as-fears-grow-over-trump-immigration-policy/>.

¹¹ The extent to which this economic impact is positive or negative is debated among economists, though recent studies suggest it is positive. See, e.g., Adam Davidson, *Coming to America: Are Illegal Immigrants Actually Detrimental to the U.S. Economy?*, N.Y. TIMES MAG., Feb. 17, 2013, at 17–18; Andrew Soergel, *The Economic Costs of Immigration*, U.S. NEWS (Sept. 23, 2016), <https://www.usnews.com/news/articles/2016-09-23/study-examines-immigrations-economic-costs>; NAT'L ACADS. OF SCIS., ENG'G, AND MED., *THE ECONOMIC AND FISCAL CONSEQUENCES OF IMMIGRATION* (Francine D. Blau & Christopher Mackie eds., 2017), <https://www.nap.edu/read/23550/chapter/1>.

¹² Jens M. Krogstad et al., *5 Facts About Illegal Immigration in the U.S.*, PEW RES. CTR. (Apr. 27, 2017), <http://www.pewresearch.org/fact-tank/2017/04/27/5-facts-about-illegal-immigration-in-the-u-s/>.

¹³ *Id.*

¹⁴ *Id.*

people in the United States, making up nearly 17% of the workforce.¹⁵ This percentage is increasing; in 2000, in contrast, foreign-born workers comprised only 13% of the workforce.¹⁶ 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")¹⁷ effectively excuses it from complying with federal immigration laws that conflict with its sincerely held religious beliefs in sanctuary provision.¹⁸

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*"),¹⁹ 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

¹⁵ Press Release, Dep't of Labor, Foreign-Born Workers: Labor Force Characteristics—2016 (May 18, 2017), <https://www.bls.gov/news.release/pdf/forbrn.pdf>.

¹⁶ *Id.*

¹⁷ Religious Freedom Restoration Act of 1993, 42 U.S.C. §§ 2000bb–2000bb-4 (2012).

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).

¹⁹ See generally *Burwell v. Hobby Lobby Stores, Inc.*, 134 S. Ct. 2751 (2014).

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.²⁰ 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 individuals²¹—including slaves²² and outlaws²³—on or within church grounds from persecution by government officials, or from private citizens seeking vengeance under traditional laws of bloodfeud.²⁴ The protection of the individual could extend some distance from the actual church grounds²⁵ and in some English cases also included secular jurisdictions controlled by local lords who were not subject to the legal authority of the crown.²⁶ Sanctuary might provide a short term period

²⁰ See Jorge L. Carro, *Sanctuary: The Resurgence of an Age-Old Right or a Dangerous Misinterpretation of an Abandoned Ancient Privilege?*, 54 U. CIN. L. REV. 747, 749–53 (1986) (describing both Biblical and non-Biblical origins of sanctuary); REV. J. CHARLES COX, *THE SANCTUARIES AND SANCTUARY SEEKERS OF MEDIAEVAL ENGLAND* 2–33 (1911) (providing history of laws supporting religious sanctuary in England); LINDA RABBEN, *GIVE REFUGE TO THE STRANGER* 55–69 (2011) (describing history of sanctuary from fourth century C.E.).

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 RABBEN, *supra* note 20, at 49.

²³ IGNATIUS BAU, *THIS GROUND IS HOLY: CHURCH SANCTUARY AND CENTRAL AMERICAN REFUGEES* 142 (1985) (describing practice of outlawry); KARL SHOEMAKER, *SANCTUARY AND CRIME IN THE MIDDLE AGES, 400–1500*, 119 (2011) (describing the relationship between outlawry and sanctuary).

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; RABBEN, *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

²⁷ M.H. Ogilvie, *Sanctuary: Common Law and Common Sense*, 83 CANADIAN BAR REV. 229, 237 (2004).

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).

³⁰ See BAU, *supra* note 23, at 158–59 (noting only one instance of recognized sanctuary rights in the American colonies); Michael J. Davidson, *Sanctuary: A Modern Legal Anachronism*, 42 CAP. U. L. REV. 583, 594–97 (2014) (describing history of sanctuary in early America); Kathleen L. Villarruel, *The Underground Railroad and the Sanctuary Movement: A Comparison of History, Litigation, and Values*, 60 S. CAL. L. REV. 1429, 1433 (1987) (noting early Dutch and English settlers in North America “declared the new land to be a sanctuary from religious oppression”).

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).

³² See BAU, *supra* note 23, at 9–21 (describing development of sanctuary movement in the United States for Central American refugees); Lane Van Ham, *Sanctuary Revisited: Central American Refugee Assistance in the History of Church-Based Immigrant Advocacy*, 10 POL. THEOLOGY 621, 621–22 (2009) (describing the impact of immigration on jobs and the economy in the United States). See generally Hector Perla & Susan Bibler Coutin, *Legacies and Origins of the 1980s US-Central American Sanctuary Movement*, 26 REFUGE 7 (2009).

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.³⁴ 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.³⁵ Rather, the religious basis for providing sanctuary became the foundation of a legal defense under the Free Exercise Clause³⁶ for individuals providing assistance to undocumented immigrants in contravention of immigration laws.³⁷ Thus, for example, in *United States v. Elder*,³⁸ 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,”³⁹ and this testimony formed the foundation for a First Amendment defense.⁴⁰

The New Sanctuary Movement (“NSM”), which publicly launched in May 2007,⁴¹ refers to the practice of providing immigrants with shelter, assistance, and protection from possible deportation by federal authorities.⁴²

basing their activism on scripture and Biblical grounds. Van Ham, *supra* note 32, at 622–23.

³⁴ See Carro, *supra* note 20, at 767–72 (contrasting arguments of sanctuary proponents in the 1980s with the historical, legal tradition of sanctuary). Some have suggested the religious basis for the movement grounds it in a tradition of civil disobedience, rather than the more ancient notion of sanctuary. Paul Wickham Schmidt, *Refuge in the United States: the Sanctuary Movement Should Use the Legal System*, 15 HOFSTRA L. REV. 79, 94–95 (1986).

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).

³⁸ *United States v. Elder*, 601 F. Supp. 1574 (S.D. Tex. 1985).

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.

⁴¹ See Pamela Begaj, *An Analysis of Historical and Legal Sanctuary and a Cohesive Approach to the Current Movement*, 42 J. MARSHALL L. REV. 135, 145–46 (2008) (describing birth of the NSM).

⁴² See Marta Caminero-Santangelo, *The Voice of the Voiceless: Religious Rhetoric, Undocumented Immigrants, and the New Sanctuary Movement in the United States*, in SANCTUARY PRACTICES IN INTERNATIONAL PERSPECTIVES 92, 92 (Randy K. Lippert & Sean Rehaag eds., 2013) (describing and defining the development of the NSM); David Gushee, *An Ethical Analysis of the ‘New Sanctuary Movement’*, RELIGION NEWS SERV. (Mar. 19, 2017), <http://religionnews.com/2017/-03/19/analysis-new->

Those involved with the movement include churches, private citizens, businesses, cities, and even entire states.⁴³ 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.⁴⁴ 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.⁴⁵ 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.⁴⁶ 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."⁴⁷

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,⁴⁸ the number of religious institutions in the

sanctuary-movement/ (describing religious basis of the NSM, as well as how churches can participate); Puck Lo, *Inside the New Sanctuary Movement That's Protecting Immigrants from ICE*, NATION (May 6, 2015), <https://www.thenation.com/article/inside-new-sanctuary-movement-thats-protecting-immigrants-ice/> (describing actions of churches involved in the NSM).

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 Cuisson 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).

⁴⁸ See Carroll Doherty, *5 Facts About Trump Supporters' Views of Immigration*, PEW RES. CTR. (Aug. 25, 2016), <http://www.pewresearch.org/fact-tank/2016/08/25/5-facts-about-trump-supporters->

sanctuary movement doubled.⁴⁹ In March 2017, more than 800 religious congregations in the United States were engaged in the NSM, compared with approximately 400 before the election.⁵⁰ 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,⁵¹ activism on behalf of immigrants has increased.⁵² High profile efforts include sanctuary cities, which limit cooperation of local police with federal immigration authorities,⁵³ and which have been a particular target of the Trump administration.⁵⁴

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).

⁴⁹ Dwyer Gunn, *The Sanctuary Movement: How Religious Groups are Sheltering the Undocumented*, GUARDIAN (Feb. 8, 2017), <https://www.theguardian.com/us-news/2017/feb/08/sanctuary-movement-undocumented-immigrants-america-trump-obama>.

⁵⁰ *Id.*

⁵¹ *See* Peter Baker & Ron Nixon, *Trump Proposal Would Deport More Immigrants Immediately*, N.Y. TIMES (Feb. 19, 2017), <https://www.nytimes.com/2017/02/19/us/politics/trump-immigration-deportations.html?action=click&contentCollection=Politics&module=RelatedCoverage®ion=EndOfArticle&pgtype=article> (describing the change from Obama policies, which focused on “removing serious criminals” to Trump directives, which include an expansion of “expedited removals” of anyone who had been in the country for up to two years); Brian Bennett & Amy Fiscus, *What You Need to Know About the Trump Administration’s New Immigrant Rules*, L.A. TIMES (Feb. 22, 2017), <http://www.latimes.com/politics/la-na-pol-trump-immigration-explained-20170222-story.html> (detailing new immigration restrictions under the Trump Administration and describing those targeted for deportation).

⁵² *See, e.g.*, Lori Weisberg, *Anti-Trump Activists Rally in Support of Immigrants*, SAN DIEGO UNION TRIB. (Feb. 18, 2017), <http://www.sandiegouniontribune.com/news/immigration/sd-me-march-immigrants-20170216-story.html> (reporting on a pro-immigration rally in San Diego); *see also* Caitlin Dickson, *Now We Have a Bogeyman: Trump Helps Immigration Activists Raise Awareness of Deportation Issues*, YAHOO NEWS (Feb. 18, 2017), <https://www.yahoo.com/news/now-we-have-a-bogeyman-trump-helps-immigration-activists-raise-awareness-on-deportation-issues-230331118.html> (detailing how the election of Donald Trump has spread awareness of immigration issues).

⁵³ *See supra* note 9; Janell Ross, *6 Big Things to Know About Sanctuary Cities*, WASH. POST. (July 8, 2015), <https://www.washingtonpost.com/news/the-fix/wp/2015/07/08/4-big-things-to-know-about-sanctuary-cities-and-illegal-immigration/>; Tessa Stuart, *How Sanctuary Cities are Plotting to Resist Trump*, ROLLING STONE (Dec. 1, 2016), <http://www.rollingstone.com/politics/features/how-sanctuary-cities-are-plotting-to-resist-trump-w453239>.

⁵⁴ Priscilla Alvarez, *Trump Cracks Down on Sanctuary Cities*, ATLANTIC (Jan. 25, 2017), <https://www.theatlantic.com/politics/archive/2017/01/trump-crack-down-sanctuary-city/514427/>; *see also* Press Release, Dep’t of Justice, Attorney General Jeff Sessions Delivers Remarks on Sanctuary Jurisdictions (Mar. 27, 2017), <https://www.justice.gov/opa/speech-attorney-general-jeff-sessions-delivers-remarks-sanctuary-jurisdictions> (seeking compliance by states and cities to comply with federal immi-

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

gration policies). On April 25, 2017, a preliminary injunction blocked Trump’s executive order restricting the flow of federal funds to sanctuary cities. *Cnty. of Santa Clara v. Trump*, 250 F. Supp. 3d 497 (N.D. Cal. 2017); see also Vivian Yee, *Judge Blocks Trump Effort to Withhold Money from Sanctuary Cities*, N.Y. TIMES (Apr. 25, 2017), <https://www.nytimes.com/2017/04/25/us/judge-blocks-trump-sanctuary-cities.html> (detailing the contents of the preliminary injunction).

⁵⁵ Octavio Blanco, *Sanctuary Restaurants Vow to Protect Undocumented Workers*, CNN (Feb. 21, 2017), <http://money.cnn.com/2017/02/20/news/economy/sanctuary-restaurants>; Chase Purdy, “*Sanctuary Restaurants Are Popping Up in the US to Protect Their Immigrant Workers from Trump*,” QUARTZ (Jan. 26, 2017), <https://qz.com/894817/sanctuary-restaurants-in-the-us-are-vowing-to-protect-their-immigrant-workers-from-deportation-under-trump>.

⁵⁶ Dan Cadman, *Healthcare Workers Union Declares Itself a Sanctuary*, CTR. FOR IMMIGR. STUD. (Apr. 17, 2017), <http://cis.org/cadman/healthcare-workers-union-declares-itself-sanctuary>; Porfirio Quintano, *Health Care Workers Bring Sanctuary Movement into the Union*, LABORNOTES (Apr. 13, 2017), <http://labornotes.org/2017/04/health-care-workers-bring-sanctuary-movement-union>.

⁵⁷ Clio Chang, *Donald Trump and the Rise of the “Sanctuary Home”*, NEW REPUBLIC (May 4, 2017), <https://newrepublic.com/article/142490/donald-trump-rise-sanctuary-home>; *About*, SANCTUARY HOMES, <https://mysanctuaryhome.us/about-1/> (last visited July 20, 2017).

⁵⁸ Riley McDermid, *Oakland Passes Resolution Asking Businesses to Create Sanctuary Workplaces*, S.F. BUS. TIMES (Apr. 19, 2017), <http://www.bizjournals.com/sanfrancisco/news/2017/04/19/oakland-immigration-sanctuary-workplaces.html> (internal quotation marks omitted).

⁵⁹ Memorandum from United Church of Christ Office of the General Counsel to Conference Ministers 4 (Jan. 4, 2016), https://www.ctucc.org/files/ct+documents/justice+ministries/legal_risks_sanctuary_2017.pdf. Similar warnings can be found in other toolkits and FAQs intended for individuals and organizations intending to participate in the NSM. See also Center for Human Rights and Constitutional Law, *New Sanctuary Movement Legal Toolkit 8*, <http://www.rac.org/sites/default/files/Center%20for%20Human%20Rights%20and%20Constitutional%20Law%20Sanctuary%20Toolkit.pdf> (“In short, someone merely providing shelter

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”),⁶⁰ 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.⁶¹ This provision includes harboring an alien who entered the United States legally but has since lost legal status.⁶² 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[.]”⁶³

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.⁶⁴ The most expansive definition, which has been adopted by the Ninth Circuit, is illustrated in *United States v. Acosta de Evans*.⁶⁵ 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.⁶⁶ 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.”).

⁶⁰ Immigration and Nationality Act, 8 U.S.C. §§ 1101–1537 (2012).

⁶¹ *Id.* § 1324(a)(1)(A)(ii)–(iv).

⁶² *Id.* § 1324(a)(1)(A)(ii).

⁶³ *Id.* § 1324(a)(1)(A)(iv).

⁶⁴ For an excellent overview of harboring case law, see Emily Breslin, Note, *The Road to Liability is Paved with Humanitarian Intentions: Criminal Liability for Housing Undocumented People Under 8 U.S.C. § 1324(a)(1)(A)(iii)*, 11 RUTGERS J. L. & RELIGION 214, 231–35 (2009). Note that this analysis precedes the Seventh Circuit’s decision in *United States v. Costello*. See *infra* notes 69–74 and accompanying text.

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’”⁶⁷—a phrase that the court did not believe required intent or effort to conceal or shield the undocumented individual from detection.⁶⁸

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 alternation in original).

⁷⁴ *Costello*, 666 F.3d at 1049–50. For example, in *United States v. Zheng*, 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 employees;⁷⁸ 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*,⁸⁰ 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.”⁸¹ 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.⁸² *United States v. Avila-Dominguez*⁸³ 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.⁸⁴ He also provided additional support after they crossed the border for a fee.⁸⁵ Taken together, this behavior would constitute encouragement under almost any definition.

⁸⁰ *United States v. Oloyede*, 982 F.2d 133 (4th Cir. 1992).

⁸¹ *Id.* at 137.

⁸² *Id.* at 135.

⁸³ *United States v. Avila-Dominguez*, 610 F.2d 1266 (5th Cir. 1980).

⁸⁴ *Id.* at 1272.

⁸⁵ *Id.*

B. Employer Reporting Obligations

The Immigration Reform and Control Act (“IRCA”)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.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.⁸⁸ There is a specific list of documents that may serve to prove identify, authorization, or both.⁸⁹ Under penalty of perjury, the employer must attest that it has verified these documents on part of the I-9 form.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.⁹¹

ICE has the power to conduct audits and inspections to ensure that employers have complied with the I-9 rules.⁹² It begins the inspection process by serving of a Notice of Inspection (“NOI”) upon an employer.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.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.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.⁹⁶ These employers sign a contract allowing

⁸⁶ Immigration Reform and Control Act of 1986, Pub. L. 99-603, 100 Stat. 3445 (2012).

⁸⁷ DEP’T OF HOMELAND SEC., HANDBOOK FOR EMPLOYERS M-274, 1.0 WHY EMPLOYERS MUST VERIFY EMPLOYMENT AUTHORIZATION AND IDENTITY OF NEW EMPLOYEES, <https://www.uscis.gov/i-9-central/10-why-employers-must-verify-employment-authorization-and-identity-new-employees> (last visited July 20, 2017).

⁸⁸ 8 U.S.C. § 1324a(b)(1)(B) (2012).

⁸⁹ 8 C.F.R. § 274a.2(b) (2016).

⁹⁰ *Id.* § 274a.2(a)(3).

⁹¹ 8 U.S.C. § 1324a(b)(3)(B) (2012); U.S. IMMIGR. & CUSTOMS ENF’T, FORM I-9 INSPECTION OVERVIEW (Jan. 8, 2018), <https://www.ice.gov/factsheets/i9-inspection>.

⁹² U.S. IMMIGR. & CUSTOMS ENF’T, FORM I-9 INSPECTION OVERVIEW (Jan. 8, 2018), <https://www.ice.gov/factsheets/i9-inspection>.

⁹³ *Id.*

⁹⁴ *Id.*

⁹⁵ U.S. CITIZENSHIP & IMMIGR. SERVS., WHAT IS E-VERIFY?, <https://www.uscis.gov/e-verify/what-e-verify> (last visited May 21, 2017).

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.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.”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 \$10,000.⁹⁹ It may also be prevented from participating in future federal contracts and receiving other government benefits.¹⁰⁰ In some circumstances, the employer also may be subject to criminal prosecution and related criminal penalties.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.¹⁰² There is, however, a good faith defense.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.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.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

Pennsylvania, South Carolina, Tennessee, Texas, and Utah. See U.S. CITIZENSHIP & IMMIGR. SERVS., E-VERIFY OVERVIEW 1, 7, https://www.uscis.gov/sites/default/files/USCIS/-Verification/E-Verify/E-Verify_Native_Documents/e-verify-presentation.pdf (last visited Mar. 8, 2018).

⁹⁷ U.S. CITIZENSHIP & IMMIGR. SERVS., E-VERIFY: MONITORING AND COMPLIANCE, <https://www.uscis.gov/e-verify/employers/monitoring-and-compliance> (last visited May 21, 2017).

⁹⁸ Rachel Perez, *Up Against the Wall: New Immigration Measures Impact Employers*, AKERMAN (Mar. 2, 2017), <http://www.akerman.com/documents/res.asp?id=2787>.

⁹⁹ 8 U.S.C. § 1324a(e)(4)(A)(i)–(iii) (2012).

¹⁰⁰ U.S. IMMIGR. & CUSTOMS ENFT, FORM I-9 INSPECTION OVERVIEW (Jan. 8, 2018), <https://www.ice.gov/factsheets/i9-inspection>.

¹⁰¹ 8 U.S.C. § 1324(a)(1)(A) (2012).

¹⁰² 8 U.S.C. §§ 1324a(f), 1324(a)(1)(B)(i)–(iv), 1324(b)(1)–(2) (2012).

¹⁰³ 8 C.F.R. § 274a.4 (2016).

¹⁰⁴ *Id.*

¹⁰⁵ Shannon Dooling, *An ICE Arrest After a Workers’ Comp Meeting Has Lawyers Questioning if It Was Retaliation*, WBUR NEWS (May 17, 2017), <http://www.wbur.org/news/2017/05/17/ice-arrest-workers-comp>.

immediately arrested and held for possible deportation.¹⁰⁶

III. IS THERE A CORPORATE RIGHT TO OFFER SANCTUARY?

Prior to the passage of RFRA and *Hobby Lobby* decision, any religious exemption from immigration laws would have been based on the First Amendment and the Free Exercise Clause.¹⁰⁷ Although, as we will discuss, *Hobby Lobby* changed the landscape of religious freedom cases generally,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 *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, *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].”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.¹¹⁰ In the

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).

¹⁰⁷ See *infra* Part III.A.

¹⁰⁸ See *infra* Part III.B.

¹⁰⁹ U.S. CONST. amend. I.

¹¹⁰ See, e.g., Mark W. Cordes, *The First Amendment and Religion After Hosanna-Tabor*, 41 HASTINGS CONST. L.Q. 299, 299–314 (2014) (detailing history of free exercise and establishment cases with an emphasis on the shifting principle of neutrality); Mark Strasser, *Narrow Tailoring, Compelling Interests, and Free Exercise: On ACA, RFRA and Predictability*, 53 U. LOUISVILLE L. REV. 467, 468–90 (2016) (summarizing Free Exercise jurisprudence prior to *Hobby Lobby* decision); Victoria J. Avalon, *The Lazarus Effect: Could Florida's Religious Freedom Restoration Act Resurrect Ecclesiastical Sanctuary?*, 30 STETSON L. REV. 663, 678–89 (2000) (reviewing the evolution of Free Exercise jurisprudence and applying to Ninth Circuit sanctuary case *United States v. Aguilar*); see also Julie Manning Magid & Jamie Darin Prekert, *The Religious and Associational Freedoms of Business Owners*, 7 U. PA. J. LAB. &

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

EMP. L. 191, 204–07 (2005) (providing concise history of free exercise test prior to *Employment Division v. Smith* and describing hybrid claims that survive *Smith*).

¹¹¹ 374 U.S. 398 (1963).

¹¹² 406 U.S. 205 (1972).

¹¹³ The Court in *Burwell v. Hobby Lobby Stores, Inc.* refers to this as a "balancing test." 134 S. Ct. 2751, 2760 (2014). Marci Hamilton argues that *Yoder* was the outlier in free exercise jurisprudence, and that "[r]outinely, the Court had declined to pick up strict scrutiny." Marci A. Hamilton, *The Case for Evidence-Based Free Exercise Accommodation: Why the Religious Freedom Restoration Act Is Bad Public Policy*, 9 HARV. L. & POL'Y REV. 129, 135 (2015).

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.

¹¹⁵ 455 U.S. 252 (1982).

¹¹⁶ *Id.* at 258–60.

¹¹⁷ *Id.* at 260.

¹¹⁸ 494 U.S. 872 (1990).

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."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.¹²⁰ This decision provoked significant controversy, and ultimately led to the passage of RFRA.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*,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.¹²³ After providing a place for three undocumented individuals to stay, Elder transported them to a bus station.¹²⁴ He was subsequently arrested for unlawful transportation under INA.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."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."¹²⁷

The Fifth Circuit upheld this decision and a similar case in *United States v.*

¹¹⁹ *Id.* at 885.

¹²⁰ *Id.*; Cordes, *supra* note 110, at 313–14.

¹²¹ See Christopher L. Eisgruber & Lawrence G. Sager, *Why the Religious Freedom Restoration Act is Unconstitutional*, 69 N.Y.U. L. REV. 437, 439–40 (1994) (describing the passage and goal of the RFRA); see also *City of Boerne v. Flores*, 521 U.S. 507, 512 (1997) (noting the RFRA was passed in "direct response" to *Smith*). A stated purpose of the RFRA was "to restore the compelling interest test as set forth in *Sherbert v. Verner* and *Wisconsin v. Yoder* and to guarantee its application in all cases where free exercise of religion is substantially burdened." 42 U.S.C. § 2000bb(b)(1) (2012) (citing *Sherbert v. Verner*, 374 U.S. 398 (1963); *Wisconsin v. Yoder*, 406 U.S. 205 (1972)).

¹²² 601 F. Supp. 1574 (S.D. Tex. 1985).

¹²³ *Id.* at 1576.

¹²⁴ *Id.*

¹²⁵ *Id.*

¹²⁶ *Id.* at 1578.

¹²⁷ *Id.* at 1579.

Merkt.¹²⁸ 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.”¹²⁹ 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.¹³⁰

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.”¹³¹ 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.¹³² 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.¹³³

The reasoning in *Merkt* was applied and extended by the Ninth Circuit in *United States v. Aguilar*,¹³⁴ a case involving a number of individuals convicted of smuggling undocumented people into the United States.¹³⁵ 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.”¹³⁶ 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.¹³⁷

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.¹³⁸ 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.”¹³⁹ In fact, RFRA would require future courts to consider the compelling state interest and least restrictive means tests *as applied to the individual*.¹⁴⁰

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.¹⁴¹ 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.”¹⁴² 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.

In the wake of *Smith*, Congress passed RFRA in 1993.¹⁴³ RFRA prohibits

¹³⁷ *Id.* at 696 (quoting *United States v. Elder*, 601 F. Supp. 1574, 1579 (S.D. Tex. 1985)).

¹³⁸ *Id.* at 696 n.33.

¹³⁹ *Id.*

¹⁴⁰ See *infra* notes 145–47 and accompanying text.

¹⁴¹ *Emp't Div., Dep't of Human Res. v. Smith*, 494 U.S. 872, 885 (1990).

¹⁴² *Id.* at 886.

¹⁴³ Religious Freedom Restoration Act of 1993, Pub. L. No. 103-141, 107 Stat. 1488 (codified as amended at 42 U.S.C. §§ 2000bb–2000bb-4); see also *supra* notes 17, 120–21 and accompanying text.

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.”¹⁴⁴ RFRA requires the *individual* application of the least restrictive means test to the claimant.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.¹⁴⁶ Rather, courts must engage in a case-by-case inquiry that goes *beyond* that which might have been required under the First Amendment.¹⁴⁷

The Religious Land Use and Institutionalized Persons Act (“RLUIPA”),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.”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.”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 *Hobby Lobby*.¹⁵¹

The *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

¹⁴⁴ 42 U.S.C. § 2000bb-1(a)–(b) (2012).

¹⁴⁵ *Id.* § 2000bb-1(b)(2).

¹⁴⁶ The Supreme Court first applied this principle in *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).

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.”).

¹⁴⁸ 42 U.S.C. §§ 2000cc–2000cc-5 (2012).

¹⁴⁹ *Id.* § 2000cc-5(7)(A). RFRA originally defined exercise of religion as “the exercise of religion under the First Amendment.” *See* *Burwell v. Hobby Lobby Stores, Inc.*, 134 S. Ct. 2751, 2761 (2014) (internal quotation marks omitted) (quoting 42 U.S.C. §§ 2000bb-24 (1994 ed.)).

¹⁵⁰ 42 U.S.C. § 2000cc-3(g) (2012).

¹⁵¹ *Hobby Lobby*, 134 S. Ct. at 2762, 2773.

the Mennonite Hahn family, owners of the Conestoga Wood Specialties furniture company.¹⁵² The Green and Hahn families believe that life begins at the time of conception.¹⁵³ They objected to providing the four forms of birth control mandated by the Affordable Care Act's ("ACA")¹⁵⁴ coverage guidelines that they believed to be abortifacients.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.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,¹⁵⁷ Justice Alito emphasized the "very broad protection for religious liberty" that RFRA was designed to provide.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."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 *Hobby Lobby* case.¹⁶⁰

The Court assumed, without extensive discussion, that the mandate to provide contraceptive coverage served a compelling government interest.¹⁶¹ Based on previous sanctuary cases, we imagine it would draw a similar conclusion in the case of federal immigration laws.¹⁶² It did not find, however, that the mandate was the least restrictive means of serving that interest.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

¹⁵² *Id.* at 2764–65.

¹⁵³ *Id.* at 2764, 2766.

¹⁵⁴ Patient Protection and Affordable Care Act, 42 U.S.C. §§ 18001–18121 (2012).

¹⁵⁵ *Hobby Lobby*, 134 S. Ct. at 2759, 2766.

¹⁵⁶ *Id.* at 2785.

¹⁵⁷ *Id.* at 2759.

¹⁵⁸ *Id.* at 2767.

¹⁵⁹ *Id.* at 2779.

¹⁶⁰ *Id.*

¹⁶¹ *Id.* at 2780. Richard Epstein argues that this assumption was flawed, and that *Sherbert* and *Yoder* set forth a "narrower conception of compelling state interest." Richard A. Epstein, *The Defeat of the Contraceptive Mandate in Hobby Lobby: Right Results, Wrong Reasons*, 2013–14 CATO SUP. CT. REV. 35, 51.

¹⁶² See *supra* notes 126, 131, 136 and accompanying text (pointing out precedent dealing with sanctuary cases and immigration).

¹⁶³ *Hobby Lobby*, 134 S. Ct. at 2780.

providing greater respect for religious liberty.”¹⁶⁴ Because the contraceptive mandate was not the least restrictive means of serving the government’s compelling interest, RFRA excused the respondents from compliance.¹⁶⁵

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.¹⁶⁶ 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.”¹⁶⁷ Allowing people to assert religious objections to paying any portion of their taxes “would lead to chaos.”¹⁶⁸ It also noted that there could be no alternative prohibitions on racial discrimination, which it noted were “precisely tailored to achieve that critical goal.”¹⁶⁹

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.¹⁷⁰ 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., Sunel 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 *Emp’t 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. Luchenitser, *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 that 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.¹⁷¹ Furthermore, the express individual mandate of RFRA would require the Court to decide such claims on an individual basis.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.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.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, *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 *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.

¹⁷¹ See, e.g., Strasser, *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, Note, *Race, Religion, and RFRA: The Implications of Burwell v. Hobby Lobby Stores, Inc. in Employment Discrimination*, 2016 CARDOZO L. REV. DE NOVO 1, 30–35 (arguing dicta in *Hobby Lobby* is insufficient to prevent racial discrimination by employers).

¹⁷² See *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).

¹⁷³ *Hobby Lobby*, 134 S. Ct. at 2780.

¹⁷⁴ See Griffin, *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.¹⁷⁵ 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."¹⁷⁶

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."¹⁷⁷

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."¹⁷⁸ 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.

¹⁷⁵ Ashley Cleek, *A Taxi Driver's Mission to Help Refugees Reach the Canadian Border*, NPR (Apr. 12, 2017, 4:32 PM), <http://www.npr.org/2017/04/12/522991849/one-taxi-drivers-mission-to-help-refugees-reach-the-canadian-border>.

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-kzl3q>.

¹⁷⁸ 8 U.S.C. §§ 1324(a)(1)(A)(iii)–(iv) (2012) (emphasis added).

b. Sanctuary Restaurants

A second example involves the service industry, which has an unusually high percentage of unauthorized workers.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 2017.¹⁸⁰ Co-owner Ben Hall has stated that sanctuary restaurants do not harbor undocumented immigrants.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.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.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.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.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

¹⁷⁹ According to a November 2016 report, in 2014, 32% of unauthorized immigrants worked in the service industry compared with 17% of U.S.-born workers. Jeffrey S. Passel & D'Vera Cohn, *Occupations of Unauthorized Immigrant Workers*, PEW RES. CTR. (Nov. 3, 2016), <http://www.pewhispanic.org/2016/11/03/occupations-of-unauthorized-immigrant-workers/>.

¹⁸⁰ Sophia Tareen, *Restaurants: The Next Front for the Immigration Debate?*, ASSOCIATED PRESS (Jan. 25, 2017), <https://apnews.com/14f3e37bf9fc45c4a8b79bca3cc6d2fe>.

¹⁸¹ Dave Spencer, 'Sanctuary Restaurants' Join Immigration Debate in Detroit, *Ann Arbor*, FOX 2 (Jan. 25, 2017, 7:01 PM), <http://www.fox2detroit.com/news/local-news-/sanctuary-restaurants-join-immigration-debate-in-detroit-ann-arbor>.

¹⁸² Brenna Houck, *Sanctuary Restaurants Are Redefining the Meaning of Hospitality*, EATER (Mar. 22, 2017, 4:02 PM), <https://www.eater.com/2017/3/22/15026904/sanctuary-restaurant>.

¹⁸³ Talia Ralph, *How Restaurants Hire Undocumented Workers*, EATER (Feb. 28, 2017, 10:17 AM), <https://www.eater.com/2017/2/28/14749392/undocumented-workers-restaurant-illegal>.

¹⁸⁴ U.S. CITIZENSHIP & IMMIGR. SERVS., *supra* note 96, at 7.

¹⁸⁵ *Penalties*, U.S. CITIZENSHIP & IMMIGR. SERVS. <https://www.uscis.gov/i-9-central/penalties> (last visited May 21, 2017).

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.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.¹⁸⁷ The penalty for errors in paperwork increased ninety-six percent, with the maximum penalty per individual jumping from \$1,100 to \$2,156.¹⁸⁸ 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.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.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

¹⁸⁶ *Id.*

¹⁸⁷ Civil Monetary Penalty Adjustments for Inflation, 81 Fed. Reg. 42,987, 42,991 (July 1, 2016).

¹⁸⁸ *Id.*; Gregory A. Wald, *Civil Penalties Nearly Double for Form I-9 Violations and Significantly Increase for Other Immigration-Related Violations*, NAT’L L. REV. (Aug. 1, 2016), <https://www.natlawreview.com/article/civil-penalties-nearly-double-form-i-9-violations-and-significantly-increase-other>.

¹⁸⁹ Frederic Lardinois, Kate Conger, Matthew Lynley & Darrell Etherington, *Tech Reacts to Trump’s Immigration Ban*, TECH CRUNCH (Jan. 28, 2017), <https://techcrunch.com/2017/01/-28/tech-companies-react-to-immigration-ban>.

¹⁹⁰ *See generally* Brief of Technology Companies as Amici Curiae in Support of Appellees, Int’l Refugee Assistance Project v. Trump, No. 17-1351 (4th Cir. Apr. 19, 2017).

work. For example, Murtadha Al-Tameemi is an Iraq-born software engineer working in Facebook's Seattle office.¹⁹¹ His family fled the violence in Iraq and was resettled in Vancouver, three hours away, by a church group.¹⁹² Al-Tameemi visited his mother and younger brother there regularly before the first Executive Order issued.¹⁹³ Afterward, however, he feared that if he traveled to Canada, he would not be let back into the United States.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."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."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

¹⁹¹ Hannah Allam, *How Trump's Immigration Order Affects One Iraqi Family*, MCCLATCHY: DC BUREAU (Jan. 27, 2017, 6:05PM), <http://www.mcclatchydc.com/news/politics-government/-white-house/article129235889.html>.

¹⁹² *Id.*

¹⁹³ *Id.*

¹⁹⁴ *Id.*

¹⁹⁵ 8 U.S.C. §§ 1324(a)(1)(A)(ii)–(iv) (2012).

¹⁹⁶ 42 U.S.C. § 2000bb-1(a) (2012).

compelling governmental interest.”¹⁹⁷

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.¹⁹⁸ We do not here take on the question of whether secularly-based moral convictions regarding sanctuary would be considered “religious” under RFRA.¹⁹⁹ 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.²⁰⁰

¹⁹⁷ 42 U.S.C. § 2000bb-1(b).

¹⁹⁸ See SANCTUARY RESTAURANTS, <http://sanctuaryrestaurants.org> (last visited July 20, 2017).

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-abortion 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.²⁰¹ 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.²⁰² 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.²⁰³

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."²⁰⁴

religious motivation to aid El Salvadorans was not doubted by the trial court."); *United States v. Elder*, 601 F. Supp. 1574, 1578 (S.D. Tex. 1985) (finding "Elder acted in accordance with his personal view of Christianity," and noting that "[a]ccording to the Bishop [of the Brownsville Diocese], as a practicing Roman Catholic, the expression of Elder's inner religious thoughts can properly be evidenced by charitable social action").

²⁰¹ *Burwell v. Hobby Lobby Stores, Inc.*, 134 S. Ct. 2751, 2764 (2014).

²⁰² *Id.* at 2777–78. This refusal to inquire into the plausibility of the claimant's beliefs runs directly counter to—and should overrule—the *Merk* court's suggestion that, despite their sincerely held religious beliefs, the appellants were not "required" by their faith to engage in illegal acts, and that the enforcement of the law therefore did not clearly represent an undue burden. *See Merk*, 794 F.2d at 956.

²⁰³ The precise contours of how a sanctuary corporation might express or adopt a religious conviction are outside the scope of this Article, but is a matter of significant concern among both constitutional and corporate law scholars. *See, e.g.*, Roni Adil Elias, *Transforming the Business Corporation into a Religious Association: How Burwell v. Hobby Lobby Stores, Inc. Made the Religious Values of Fictional Persons Mean More than the Reproductive Rights of Women*, 40 N.Y.U. REV. L. & SOC. CHANGE 1, 15–19 (2016) (discussing the difficulty in both adopting and enforcing a corporation's commitment to a religious principle). *See generally* Ronald J. Colombo, *Religious Conceptions of Corporate Purpose*, 74 WASH. & LEE L. REV. 813 (2017) (arguing generally that corporations invariably have a religious purpose); Lucien J. Dhooze, *Public Accommodation Statutes and Sexual Orientation: Should There Be a Religious Exemption for Secular Businesses?*, 21 WM. & MARY J. WOMEN & L. 319 (2015) (underscoring the risks of allowing more religious exemptions to public accommodation statutes, especially in the context of statutes prohibiting discrimination on the basis of sexual orientation). The majority opinion in *Hobby Lobby* passed the buck on this issue to state courts and state law to resolve questions of how religious convictions could be asserted, and how they might be examined to determine if they are sincere. *Hobby Lobby*, 134 S. Ct. at 2775.

²⁰⁴ *Hobby Lobby*, 134 S. Ct. at 2775–76.

The argument that INA or IRCA “substantially burden”²⁰⁵ 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.²⁰⁶ 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.”²⁰⁷ 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.²⁰⁸ 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.”²⁰⁹ 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.²¹⁰ 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.

²⁰⁷ 42 U.S.C. § 2000bb-1(b) (2012).

²⁰⁸ See *supra* Part II.B.

²⁰⁹ 8 U.S.C. § 1324(a)(1)(A)(iii) (2012).

²¹⁰ See, e.g., Exec. Order No. 13,768, 82 Fed. Reg. 8799 (Jan. 25, 2017) (directing executive department and agencies to “employ all lawful means to enforce the immigration laws of the United States”).

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 limit 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.²¹¹ 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."²¹² The Court has deferred to Congress 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."²¹³ 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 interest of protecting our borders from foreign threats.

Much of the case law in which the Court made these observations, however, 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.²¹⁴ Businesses and governments 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 consequences of implementing immigration controls that tend to promote ethnic discrimination.²¹⁵

²¹¹ 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").

²¹² *United States v. Elder*, 601 F. Supp. 1574, 1578 (S.D. Tex. 1985).

²¹³ 430 U.S. 787, 792 (1977) (quoting *Oceanic Steam Navigation Co. v. Stranahan*, 214 U.S. 320, 339 (1909)).

²¹⁴ 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 Bogeyman: How Fear Has Driven Immigration Law and Policy*, 77 LA. L. REV. 243 (2016).

²¹⁵ 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.”).

²¹⁷ See, e.g., Jared Hatch, Comment, *Requiring a Nexus to National Security: Immigration, “Terrorist Activities,” and Statutory Reform*, 2014 BYU L. REV. 697, 732.

²¹⁸ See generally Christine Ryan, Comment, *Too Porous for Protection? Loopholes in EB-5 Investor Visa Oversight Are Cause for National Security Concern*, 16 SAN DIEGO INT’L L.J. 417 (2015).

²¹⁹ See, e.g., Zachary Figueroa, Comment, *Time to Rethink Cybersecurity Reform: The OPM Data Breach and the Case for Centralized Cybersecurity Infrastructure*, 24 CATH. U. J. L. & TECH. 433, 435 (2016) (“The Federal Government must develop a system that more effectively allocates resources and cybersecurity expertise at home.”).

dent Trump's executive order curtailing immigration from several predominantly Muslim countries.²²⁰ President Trump had signed this order on January 27, 2017, shortly after taking office.²²¹ 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."²²² 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.²²³ 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*.²²⁴

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."²²⁵

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

²²⁰ *Aziz v. Trump*, 234 F. Supp. 3d 724, 726–27 (E.D. Va. 2017).

²²¹ *Id.* at 727.

²²² *Id.* at 736.

²²³ *Id.* at 726, 737.

²²⁴ 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).

²²⁵ 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).

conscript 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.²²⁶ 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.²²⁷ 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.²²⁸

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-*Hobby Lobby*. See generally Amy J. Sepinwall, *Conscience and Complicity: Assessing Pleas for Religious Exemptions in Hobby Lobby's Wake*, 82 U. CHI. L. REV. 1897 (2015).

²²⁷ 134 S. Ct. 2806, 2807 (2014).

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 *Hawaii v. Trump*, 859 F.3d 741, 772–73 (9th Cir. 2017).

²³⁰ *Burwell v. Hobby Lobby Stores, Inc.*, 134 S. Ct. 2751, 2774 (2014).

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").

²³³ Drew DeSilver, *What Is a 'Closely Held Corporation,' Anyway, and How Many Are There?*, PEW RES. CTR. (July 7, 2014), <http://www.pewresearch.org/fact-tank/2014/07/07/what-is-a-closely-held-corporation-anyway-and-how-many-are-there/>.

²³⁴ *Id.*

²³⁵ William McBride, *America's Shrinking Corporate Sector*, TAX FOUND. (Jan. 6, 2015), <https://taxfoundation.org/america-s-shrinking-corporate-sector/>.

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.²³⁷ Some scholars envision an escalating “culture war” among those seeking religious exemptions.²³⁸

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*,²³⁹ the Court considered whether a religious school should have been given the opportunity to apply for state grant funding for a playground resurfacing project.²⁴⁰ 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.²⁴¹ 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.²⁴² 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.²⁴³ 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.²⁴⁴

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.”).

²³⁹ 137 S. Ct. 2012 (2017).

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.” *Id.* at 2026.

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.²⁴⁵ 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.²⁴⁶ 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."²⁴⁷ The Court denied their motion because it found that the tribes had waited too long to raise their religious concerns.²⁴⁸ Additionally, some citizens have expressed religious as well as moral objections to getting rid of environmental regulations in general.²⁴⁹

Empirical research suggests that liberals and conservatives have different moral foundations and priorities.²⁵⁰ 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.²⁵¹ This may explain in part the tractability of the so-called "culture wars,"²⁵² and the role that RFRA has come to play in those wars.²⁵³ If conservatives and liberals act out of different moral foundations, it seems logical

https://www.nytimes.com/2017/07/20/opinion/the-supreme-court-and-the-law-of-motion.html?_r=0 ("There is a momentum to Supreme Court decisions, and efforts to cabin the logical progression of legal doctrine will fail if the political and cultural forces that led to the doctrine in the first place remain in play.")

²⁴⁵ Robinson Meyer, *The Last-Ditch Attempt to Stop the Dakota Access Pipeline*, ATLANTIC (Feb. 10, 2017), <https://www.theatlantic.com/science/archive/2017/02/the-dakota-access-pipelines-final-stand/516225>.

²⁴⁶ *Id.*

²⁴⁷ *Id.*

²⁴⁸ Britain Eakin, *Tribe Denied Religious Injunction to Dakota Access Pipeline*, COURTHOUSE NEWS SERV. (Mar. 7, 2017), <https://www.courthousenews.com/tribe-denied-religious-injunction-dakota-access-pipeline>.

²⁴⁹ See Brady Dennis, *EPA Asked the Public Which Regulations to Gut — and Got an Earful About Leaving Them Alone*, WASH. POST (May 16, 2017), https://www.washingtonpost.com/news/-energy-environment/wp/2017/05/16/epa-asked-the-public-which-regulations-to-gut-and-got-an-earful-about-leaving-them-alone/?utm_term=.7051c655ce33.

²⁵⁰ See generally Jesse Graham et al., *Liberals and Conservatives Rely on Different Sets of Moral Foundations*, 96 J. PERSONALITY & SOC. PSYCHOL. 1029 (2009).

²⁵¹ *Id.* at 1029, 1040.

²⁵² For an overview and history of the culture wars, see generally ANDREW HARTMAN, *A WAR FOR THE SOUL OF AMERICA: A HISTORY OF THE CULTURE WARS* (2015).

²⁵³ See Frank S. Ravitch, *Be Careful What You Wish for: Why Hobby Lobby Weakens Religious Freedom*, 2016 BYU L. REV. 55, 58–62 (arguing that by associating religious freedom with intolerance and discrimination, *Hobby Lobby* has undermined the case for RFRA and state RFRA statutes, and will

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.”²⁵⁴ 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.”²⁵⁵

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-

likely lead to a retrenchment by courts of protection for religious freedom).

²⁵⁴ Emp’t Div., Dep’t of Human Res. v. Smith, 494 U.S. 872, 888 (1990) (emphasis in original).

²⁵⁵ City of Boerne v. Flores, 521 U.S. 507, 539–40 (1997) (Scalia, J. concurring in part) (emphasis in original) (quoting Ellis West, *The Case Against a Right to Religion-Based Exemptions*, 4 NOTRE DAME J.L. ETHICS & PUB. POL’Y 591, 624 (1990)).

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, *supra* 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. Albin, *Why We Can't Be Friends: Quakers, Hobby Lobby, and the Selective Protection of Free Exercise*, 34 LAW & INEQ. 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 ‘scrutiniz[e] 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)).

²⁵⁹ Joel Rubin, James Queally & Paresh Dave, *FBI Unlocks San Bernardino Shooter’s iPhone and Ends Legal Battle with Apple, for Now*, L.A. TIMES (Mar. 28, 2016), <http://www.latimes.com/local/lanow/la-me-ln-fbi-drops-fight-to-force-apple-to-unlock-san-bernardino-terrorist-iphone-20160328-story.html>; Kim Zetter, *Apple’s FBI Battle Is Complicated. Here’s What’s Really Going on*, WIRED (Feb. 18, 2016), <https://www.wired.com/2016/02/apples-fbi-battle-is-complicated-heres-whats-really-going-on>.

core value of the company—CEO Tim Cook even called privacy a “fundamental human right.”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.²⁶¹ While the Court has consistently distinguished non-religious values from religious ones, it has nonetheless provided no clear boundaries for determining the difference.²⁶² In *Torcaso v. Watkins*,²⁶³ the Court made clear that “religion” need not be theistic or include a belief “in the existence of God.”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.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 *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-

²⁶⁰ *Apple CEO Tim Cook: ‘Privacy Is A Fundamental Human Right,’* NPR (Oct. 1, 2015, 6:17PM), <http://www.npr.org/sections/alltechconsidered/2015/10/01/445026470/apple-ceo-tim-cook-privacy-is-a-fundamental-human-right>.

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

²⁶² See Ingber, *supra* note 199, at 256–64 (tracing changing definitions of religion).

²⁶³ 367 U.S. 488 (1961).

²⁶⁴ *Id.* at 495 n.11.

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.