

May 14, 2021

Mr. Robert Malone
Director, Exempt Organizations Division
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

Re: Complaint against American Stewards of Liberty

Dear Mr. Malone:

I write to request that the Internal Revenue Service (“IRS”) investigate American Stewards of Liberty (“ASL”), PO Box 801, Georgetown, TX 78627, for being an “action organization” in violation of Treas. Reg. § 1.501(c)(3)–1(c)(3).

A. Description of American Stewards of Liberty

Americans Stewards of Liberty was formed in 2009 from the merger of two other non-profit organizations, the American Land Foundation and Stewards of the Range.¹ Its stated mission is “protecting private property rights, defending the use of our land, and restoring local control.”² ASL’s day-to-day activities are run by its Executive Director, Margaret Byfield, and her husband, Dan Byfield, who serves as CEO.³ Most of ASL’s revenues appear to be spent on the Byfields’ salaries: in 2018, ASL reported total revenue of \$299,393 and expenditures of \$181,001 in total combined salaries to its CEO and Executive Director.⁴ In 2017, ASL reported total revenue of \$261,290 and expenditures of \$232,883 in total combined salaries to its CEO and Executive Director.⁵

B. Legal Background

Under Treasury Regulations, a section 501(c)(3) organization may not be an “action organization.”⁶ An organization is an “action organization” if a “substantial part” of its activities includes attempting to influence legislation by propaganda or otherwise, including by contacting, or urging the public to contact, members of a legislative body for the purpose of proposing, supporting, or opposing legislation, or advocating the adoption or rejection of legislation.⁷ An organization is also an “action organization” if its main or

¹ American Stewards of Liberty, *About*, <https://americanstewards.us/about/> (2015).

² *Id.*

³ American Stewards of Liberty, *Directors*, <https://americanstewards.us/about/directors/> (2015).

⁴ American Stewards of Liberty, IRS Form 990 Return of Organization Exempt from Income Tax, 2018, available at https://projects.propublica.org/nonprofits/display_990/742726757/02_2020_prefixes_73-76%2F742726757_201812_990_2020020417105949 [Hereinafter 2018 990].

⁵ American Stewards of Liberty, IRS Form 990 Return of Organization Exempt from Income Tax, 2017, available at https://projects.propublica.org/nonprofits/display_990/742726757/12_2018_prefixes_68-74%2F742726757_201712_990_2018121916025388 [Hereinafter 2017 990].

⁶ Treas. Reg. § 1.501(c)(3)–1(c)(3)(i).

⁷ *Id.* § 1.501(c)(3)–1(c)(3)(ii).

primary objective or objectives may be attained only by legislation or a defeat of proposed legislation, and it advocates, or campaigns for, the attainment of such main or primary objective or objectives as distinguished from engaging in nonpartisan analysis, study, or research and making the results thereof available to the public.⁸ “Legislation” includes “action by the Congress, by any State legislature, by any local council or similar governing body, or by the public in a referendum, initiative, constitutional amendment, or similar procedure.”⁹

C. American Stewards of Liberty’s Substantial Activities to Influence Legislation

A review of ASL’s activities shows substantial lobbying and a primary objective that may be attained only by legislation or defeat of proposed legislation.

Opposition to 30 x 30 Legislation

ASL’s most prominently featured project on its website is a guide to opposing “30 x 30” by securing resolutions from county and special district governments (“ASL Guide”).¹⁰ “30 by 30” refers to a target of conserving 30 percent of land and 30 percent of ocean waters by 2030 to address the rapid loss of biodiversity and use natural ecosystems to mitigate climate change.¹¹ The ASL Guide provides instructions to “Contact your County Commissioners and Special District Directors in your area and make sure they are aware of the 30 x 30 agenda;” “Ask your local government boards to adopt a Resolution opposing the 30 x 30 agenda,” and encourage others to contact their representatives to oppose 30 x 30 legislation.¹²

The ASL Guide includes two model resolutions with the instructions that “(1) the first is designed for Counties with significant areas of federal land ownership; and (2) the second is designed for Counties where the land is primarily privately owned. These resolutions provide language for opposing the 30 x 30 agenda and are intended to be modified, as appropriate, by the approving entity. Both of these resolutions can also be used by a special district, or even a State.”¹³ The ASL Guide is therefore not nonpartisan analysis—it advocates for specific legislation.

ASL lobbies local governments to pass resolutions opposing the 30 x 30 agenda: In its newsletter, ASL wrote, “We are calling on local governments across this great nation to follow Garfield County and pass a resolution opposing 30 x 30.”¹⁴ ASL Executive Director Margaret Byfield has presented to local government officials to press her case

⁸ *Id.* § 1.501(c)(3)–1(c)(3)(iv).

⁹ *Id.* § 1.501(c)(3)–1(c)(3)(ii).

¹⁰ See American Stewards of Liberty, <https://americanstewards.us/> (accessed May 5, 2021); American Stewards of Liberty, *How to Fight the 30 x 30 Program*, <https://americanstewards.us/how-to-fight-the-30-x-30-program/>.

¹¹ Liki Pike, *Biden wants to triple protected lands*, Vox.com (Jan. 27, 2021, 1:20 PM EST), <https://www.vox.com/22251851/joe-biden-executive-orders-climate-change-conservation-30-by-2030>.

¹² American Stewards of Liberty, *Guide to Fight the 30 x 30 Land Grab*, <https://americanstewards.us/wp-content/uploads/2021/02/Guide-to-Fight-30-x-30-v2.pdf>.

¹³ *Id.*

¹⁴ American Stewards of Liberty, *Liberty Matters News Service, Issue 3*, <https://americanstewards.us/liberty-matters-news-service-issue-3/>.

against the 30 x 30 target.¹⁵ ASL’s website tracks more than 30 counties in the United States that have passed or are considering a resolution similar to its model resolution.¹⁶

ASL also conducts grassroots lobbying against federal legislation associated with the 30 x 30 target. At an event on the issue, Executive Director Margaret Byfield said of ASL’s newsletter, Liberty Matters News Service, “It’s one of the reasons we have the Liberty Matters News Service is so we can keep you informed on a national level, so when an issue comes up, like HR 803, we need to mobilize everyone across the country to call your congressman, that we can alert you guys.”¹⁷

Drafting model resolutions for county governments to pass, grassroots lobbying at the local, state, and federal level, and direct local lobbying are all “attempting to influence legislation” that would qualify ASL as an “action organization” because the 30 by 30 opposition program is a significant part of its activities and a primary objective of the organization.¹⁸

Other Lobbying Activities

Although ASL’s current lobbying focus appears to be on opposing the 30 by 30 conservation target, its website claims other “victories” that appear to have been significant lobbying programs:¹⁹

Led the defeat of the Conservation and Reinvestment Act (CARA) and the National Heritage Rivers Act by educating our members and policymakers as to why the proposals would dramatically erode private property rights in America. The bills gave even more regulatory power and condemnation money to federal agencies. Even though we were told nothing could stop the passage of CARA, we prepared an in-depth white paper on the act that clearly set forth the problems with the proposal; then we distributed it nationwide. This report is credited with changing the minds of many policymakers, which ultimately led to the bill’s defeat. Through a similar campaign, we stopped three grazing bills in the 1990s that would have dramatically restricted private ownership of water in the West. Landowners would have seen their water rights confiscated by federal agencies through even more stringent environmental regulations than are authorized today. ...

¹⁵ See Spike Jordan, ‘30 x 30’ — Progressives pushing for massive federal land grab, The Fence Post (Mar. 5, 2021), <https://www.thefencepost.com/news/30-x-30/> (“Byfield will be giving ranchers, landowners, and county government officials strategies for fighting the 30 x 30 plan during a presentation at the Valentine High School Auditorium on Tuesday, March 9, at 6 p.m. Central . . . It’s just one of the many presentations she’s been putting on since 30 x 30 was released to educate and mobilize landowners and county government officials to fight back against federal overreach.”) Videos of some of the presentations are available on Facebook: <https://m.facebook.com/1378130172259038/videos/596911841218220>.

¹⁶ American Stewards of Liberty, *Counties Opposed to the 30 x 30 Program*, https://fight30x30.americanstewards.us/passed-resolutions?utm_source=newsletter&utm_medium=email&utm_campaign=issue_8_liberty_matters_news_service&utm_term=2021-05-05.

¹⁷ American Stewards of Liberty, *30 x 30 Land Grab* at 01:09:40 (April 20, 2021), <https://www.facebook.com/1378130172259038/videos/596911841218220>.

¹⁸ See Treas. Reg. § 1.501(c)(3)–1(c)(3).

¹⁹ American Stewards of Liberty, *Victories*, <https://americanstewards.us/historical-victories/> (2015).

Set forth the arguments our members used to convince policymakers to abandon plans that would have given Bureau of Land Management, a huge resource agency, independent law enforcement powers above that of the local sheriffs. By supporting local sheriffs, we helped protect citizens from another layer of bureaucracy that threatened individual liberty in America. ...

Through coordination we stopped the Trans-Texas Corridor. By preventing the selection of the preferred alternative on the I-35 Trans-Texas Corridor, we helped save thousands of Texas landowners from losing their land through condemnation and prevented hundreds of communities from being destroyed. This forced an internationally-funded project to be canceled and the largest transportation agency in the nation to recommend, for the first time in their history, “no build” on this critical first leg of the NAFTA superhighway. ...

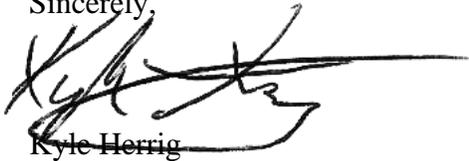
Helped citizens in central Texas stop a regional habitat conservation plan that would have allowed Bexar County to control the use of conservation lands in six surrounding counties.

By its own admission, a significant portion of ASL’s activities involve attempts to influence legislation, and its primary objective can only be achieved through legislation or by opposing legislation. It is, therefore, an action organization under Treas. Reg. § 1.501(c)(3)–1(c)(3)(i).

D. Conclusion

In light of this evidence of ASL’s mission and substantial activities to influence legislation, I respectfully request that an investigation be opened immediately to determine whether ASL is an “action organization” and should have its 501(c)(3) tax-exempt status revoked.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kyle Herrig', with a long horizontal flourish extending to the right.

Kyle Herrig
President
Accountable.US