

жави є цінним джерелом до вивчення багатьох аспектів і сюжетів Української революції 1917–1921 рр. та історії Гетьманату 1918 р., зокрема, включаючи історію зовнішньоторговельної та митної діяльності тодішньої України. Проте, на наше переконання, урядові журнали засідань навряд чи можна визнати достатнім джерелом з історії зовнішньої торгівлі та митної справи УД. Вони, звісно, містять різнопланову інформацію про значну кількість аспектів зовнішньої торгівлі України (набагато менше – митної діяльності), проте ці дані настільки фрагментарні, локальні, що за ними важко здійснити достовірну й повноцінну реконструкцію досліджуваних процесів. Однак як додаткове джерело інформації журнали Ради міністрів, безперечно, дають змогу вийти на якісно інший рівень розуміння тих чи інших сюжетів, пов'язаних із зовнішньоторговельною чи митною тематикою доби Гетьманату 1918 р.

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FUNDING OF CHURCHES AND RELIGIOUS SOCIETIES IN SLOVAKIA DURING THE 20th CENTURY ¹

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The paper deals with the development of funding of churches and religious societies in Slovakia during the 20th century. It examines changes that occurred in this area from the period of the Hungarian state, which ceased to exist in 1918, through the period of the inter-war Czechoslovak Republic (1918–1939), the Slovak Republic (1939–1945), the period of onset of the Communist regime after the World War II, up to the establishment of the democratic regime after 1989 and the development after the Slovak Republic became independent in 1993. It examines the impact of individual regimes (democratic, authoritarian or totalitarian), whose attitudes to religion were reflected also in the changes in the funding of churches and influenced the legislation, as well as practical politics.

Key words: history of churches and religious societies; funding of churches; state policy towards churches; church property; relations between state and churches.

Розглянуто питання розвитку системи фінансування церков і релігійних спільнот у Словаччині впродовж ХХ ст. Досліджено зміни, що відбувались у цій сфері із часів Угорської держави, яка припинила своє існування 1918 р., а також протягом Чехословацької республіки в міжвоєнний період (1918–1939), Словацької республіки (1939–1945), у період становлення комуністичного режиму після Другої світової війни до часу встановлення демократії після 1989 р., і розвиток цих процесів після

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набуття Словачькою республікою незалежності в 1993 р. Проаналізовано вплив окремих режимів (демократичного, авторитарного, тоталітарного) на зміни у фінансуванні церков та їхній вплив як на законодавство, так і на практичну політику.

Ключові слова: історія церков та релігійних спільнот; фінансування церков; державна політика щодо церков; церковна власність; відносини між державою та церквою.

Problem formulation. The examined issue has several dimensions. It is part of religion history, whereby in its essence it concerns all churches and religious societies. From the perspective of the state policy in the church area, the examined issue is also part of political history. Since it interferes with the field of law that is the basis for determining rules of church funding and church management, this question is the subject of research of legal history. Additionally, it should be noted that the issue has its political science aspects and direct impact on the life of contemporary society. The basis for funding churches and religious societies is legislation and its application in practice. Its analysis is therefore a prerequisite for making general conclusions. The form of legislation is inseparably linked to political development. Examining the issue includes questions of church assets and its forms, as well as income of churches, where state subsidies has a specific status, but also various tax and duty reliefs that the state provides churches as an indirect support.

Analysis of recent researches and publications. The results of the research realised up to now reflect the multidimensionality of the issue. Church historians, scholars researching political history, legal historians and political scientists have dealt with this issue from various perspectives and based on examining different aspects over the past decades. Several book publications have been published focused on the development of the funding of churches and religious societies that in several cases also reflect the inclusion of the development in Slovakia in the international context and provide a broader perspective on methods of funding churches around the world. We can mention the works of Martin Šabo² or Michaela Moravčíková and Marián Cipár³. There were also book publications focused on the general development of confession law and relationships of the state and churches (with emphasis on the post-1989 period), which also includes the issue of funding. Examples include the books of Margita Čeplíková⁴ or Radovan Čikeš⁵. After 1989 many historical works have been published examining the general history of churches and religious societies (mostly of the Catholic Church) in

² Šabo M. Model financovania Katolíckej cirkvi v SR v kontexte vývoja, princípov a perspektív vzťahov štátu a cirkví vo svete. – Bratislava: Ústav pre vzťahy štátu a cirkví, 2008; Šabo M. Štát a cirkvi na Slovensku. Vývoj financovania cirkví. – Bratislava: Redemptoristi, 2006.

³ Moravčíková M., Cipár M. Cisárovo cisárovi. Ekonomické zabezpečenie cirkví a náboženských spoločností. – Bratislava: Ústav pre vzťahy štátu a cirkví, 2001.

⁴ Čeplíková M. Konfesné právo v Slovenskej republike. Vybrané kapitoly z histórie a súčasnosti. – Bratislava: Ústav pre vzťahy štátu a cirkví, 2011; Čeplíková M. Štát, cirkvi a právo na Slovensku. História a súčasnosť. – Košice: Univerzita Pavla Jozefa Šafárika, 2005.

⁵ Čikeš R. Vzťahy štátu a cirkví na Slovensku. Súčasný usporiadanie a trendy vo vývoji vzťahu štátu a cirkví. – Bratislava: Ústav pre vzťahy štátu a cirkví, 2010.

Slovakia in the 20th century, especially after 1945. These also dealt, more or less, with the question of finance. Nevertheless, there are many aspects of this topic that are not well researched.

Purpose of the article is to contribute to understanding the complex issue of the development of funding churches and religious societies in the 20th century using the analysis of legal standards, on which this system is based, as well as the analysis of relevant archive and published sources and important publications dealing with this topic. It is important to answer the question of how the general character of the existing regime was reflected in the field of relationships with churches and religious societies, especially in funding. Questions of relationships of churches and the state play a role here. It is important to recognize not only the specific content of legislation but also the circumstances leading to its passing, political and legal aspects, as well as the method of subsequent application of the legislation in practice. Additionally, internal development of individual churches and religious societies, as well as development within the existing social order also played important roles here. The analysis of these aspects allows to follow the main development line of funding of churches and religious societies, define elements of continuity and discontinuity using comparison and characterize the impact of financial questions on the development of churches and religious societies, as well as relationships with the state power.

Main material.

Churches and religious societies in Slovakia

During the 20th century, the status of churches and religious societies in Slovakia underwent a difficult development. At the time there was a spectrum of churches and religious societies in Slovakia, majority of which had a Christian character. The most numerous church was the Catholic Church (Roman Catholic and Greek Catholic), which was reported by 76 % of all churchgoers in the census of 1910 and 63 % in 1991. The second most numerous church – and the most numerous protestant – was the Evangelical Church of the Augsburg Confession (Lutherans), which represented 14 % of the population at the beginning of the century and 6 % at the end of the century. Another important Protestant confession was the Reformed Church (Calvinists) with a representation of 5 % in 1910 and 2 % in 1991. The Orthodox branch of Christianity was also represented in Slovakia, but the number of its faithful never exceeded one percent of the population. A significant element that escapes the predominantly Christian character of the religious scene in Slovakia was the Jewish religion (both in orthodox and modern form). At the beginning of the century there were 5 % of Jews in Slovakia. However, due to the Holocaust and post-war development their number dropped to a minimum by the end of the century.

In addition to these churches and religious societies that operated in Slovakia with state recognition at least from the 19th century, the religious scene of the country was co-created by other confessions that became recognized during different stages of the 20th century. Up to that point they operated unofficially and, in some stages, the activities of several of them faced smaller or larger obstacles. These can include the Baptists, the Seventh-day Adventists, Jehovah's Witnesses, the Apostolic Church, the Brotherhood Church, the Methodists, the Czechoslovak Hussite Church and the Christian Assemblies.

Development before the demise of the Hungarian Empire

During the 20th century, the method of funding churches and religious societies underwent major changes. In the first half of the 20th century, this system in Slovakia was based on rules created during the existence of the Hungarian Empire, of which Slovakia was a part until 1918. There were state recognized churches that were formally equal. In 1895 the Legal Article No. XLIII/1895 on Freedom of Religion was adopted that became the basic law governing the status of churches and religious societies in Slovakia until 1949. Everyone had the right to confess any faith or religion and carry it out ⁶. During the last years of its existence, the Hungarian Empire underwent development that was linked to secularization and limitation of the influence of churches, especially the Catholic Church, on social life.

Church funding underwent its development which was based on changing relationships of the state power and churches. Income of churches and religious societies in Slovakia and their clergy came from several basic sources. This included a salary from the state and non-state income that was profit from donations of churchgoers, the patron, the church community (in perquisites, money or work), payments for official services, interests from different foundations, municipal contributions, real-estate revenues, etc. The lowest guaranteed income of the clergy was called *congrua* ⁷. The state paid clergy the difference between their other income and the amount of the guaranteed income.

Funding of the clergy by the state was governed in the Hungarian Empire by the Legal Article No. XIV/1898 on Offsetting Clergy Income, which was changed by the Legal Article No. XIII/1909. It guaranteed an annual income of the clergy. If the clergy did not achieve this income from other sources, the difference was paid by the state ⁸.

In the inter-war Czechoslovak Republic

In 1918 Austria-Hungary ceased to exist and Slovakia became part of the Czechoslovak Republic. The new state was established as a democracy and it guaranteed freedom of confession and equality of all religion before the law in its constitution. All citizens of the state had the right to practice publicly and privately any religion. The state fulfilled these declarations in practice as well. Although there were controversial points in the relationships of churches and the state, and especially the initial period was marked by conflict with the Catholic Church, overall there were good conditions for the realization of religious life and freedom of action of churches and religious societies.

After the establishment of Czechoslovakia, the legal order, including church financing, adopted during the Hungarian Empire, remained valid in Slovakia. The churches continued to possess their assets. However, in the inter-war period, the extent of the churches' agricultural property has diminished. According to the land reform that was based on the Law No. 215/1919 Coll. on Seizing of Large Agricultural Property, churches lost in the end only a smaller part of their land, although initially greater crackdowns

⁶ *Tománek F.* Sbíрка nejdůležitějších předpisů kultových platných v republice Československé. – Praha: Státní tiskárna, 1928. – P. 18–19.

⁷ *Petranský I. A.* Štát a katolícka cirkev na Slovensku 1945–1946. – Nitra: Garmond, 2001. – P. 209.

⁸ *Tománek F.* Sbíрка nejdůležitějších předpisů... – P. 219–228.

were planned⁹. The legal order of the inter-war Czechoslovakia provided certain benefits in the field of execution and tax laws to churches and religious societies¹⁰.

The new Czechoslovak state adopted the congrua system from Austria-Hungary. In Slovakia, the Law of the National Assembly No. 122/1926 Coll. and the corresponding Implementing Government Decree No. 124/1928 Coll. were governing this system. These regulations applied to the clergy of churches and religious societies, active in the mana-

gement of parish offices and other public spiritual administration at places systemized with the consent of the state cult administration. The amount of 9,000 Crowns per year was set as the lowest income of the clergy. This amount should have increased by 972 Crowns after every three years of registered service and could grow to the maximum allowed value of almost 19,000 Crowns per year. Additionally, the clergy were also entitled to child benefits, which represented for one depended child 1,224 Crowns and 1,800 for several dependent children per year. However, the state salary of the clergy was reduced by the amount that was the estimated income of given individual linked to the respective spiritual place and function (profits from real-estates, income from churchgoers, the patron, municipality, etc.). This meant that the state paid the clergy only the difference between their other income and the financial limit of the overall income set by the law. In case their income exceeded this limit, they did not receive any salary from the state. The law also determined resting and caring incomes for the clergy and their survivors¹¹. The following were considered congrual churches and spiritual societies in Slovakia: the Catholic Church, the Evangelical Church of the Augsburg Confession, the Reformed Church, the Orthodox Church and the Jewish religious communities¹².

In the first Slovak Republic

The Slovak Republic was established in March 1939 and ceased to exist at the end of the war in 1945. In its constitution, it declared to be a Christian state. The authoritarian regime of Hlinka's Slovak Peoples Party, i.e. a party that has been long acting on the political scene as a representative of political Catholicism, ruled here. Thus, the Catholic Church had a strong status in the state and there was dissatisfaction in the ranks of non-Catholic churches due to its preference. However, all churches were equal, they could act freely and religious freedom was constitutionally guaranteed.

There were no major changes in the system of funding during the Slovak Republic. The law governing the congrua remained unchanged even now. However, three laws from 1942–1943 (No. 129/1942 Sl. Coll., 232/1942 Sl. Coll., 139/1943 Sl. Coll.) introduced costliness benefits¹³. If in 1926 the congrual law represented a major move forward, in the 1940s it did not meet the current needs and the social importance of the priests. These usually came from poorer, especially agricultural classes, so typically they

⁹ Čikeš R. *Vzťahy štátu a cirkví...* – P. 21.

¹⁰ Moravčíková M., Cipár M. *Cisárovo cisárovi...* – P. 64.

¹¹ Law No. 122/1926 Coll.; Decree No. 124/1928 Coll.

¹² Šabo M. *Model financovania...* – P. 148.

¹³ Národní archiv Praha. – Úřad předsednictva vlády – běžná spisovna 1945–1959. – Box 649. – Sign. 625/3.

could not count on major material support of their family. The material security of priests in Slovakia was very diverse and unfair to some extent. There were richer and poorer pastorates, which were reflected in major differences of local priests' income. There were cases where administrators of some pastorates lived in real wealth, while other priests, mostly chaplains, could barely cover their living costs from the state contribution. This fact was burdensome for churches and in many cases caused unpleasant conflicts in filling parish stations. The situation of financial security of priests-pensioners, who after 30 years of spiritual service received a pension of maximum of 1,360 Crowns a month, was very bad. In the case of clergy, who had to retire earlier due to some reason, the amount was significantly lower, sometimes only around 500 Crowns. Widows after priests received a monthly pension of 400–600 Crowns ¹⁴.

Development after the World War II

After the end of the World War II, Czechoslovakia was restored and Slovakia again became part of it. The first years after the war, the system of funding churches remained intact, including the payment of the congrual benefit, however its amount was adjusted. The Congrual Law from 1926 remained unchanged in both parts of Czechoslovakia until the fall of 1945. In October 1945, Edvard Beneš, the president of Czechoslovakia, issued the Decree No. 116/1945 Coll. on the amendment of the Law No. 122/1926 Coll. Based on this decree, the lowest income of the clergy was increased from 9,000 to 15,900 Crowns per year, and after every three years of recorded services it should increase by 1,728 Crowns, however no more than ten times. Additionally, the clergy was awarded a salary bonus between 3,600 and 6,000 Crowns a year. The decree entered force in August 1945, however, its validity was restricted to the territory of Bohemia and Moravia ¹⁵. In the territory of Slovakia, the Congrual Law from 1926 remained in its original form, which created a considerable difference between the legal regulations of material security of priests between both parts of Czechoslovakia. The remedy was brought upon by the adoption of the nation-wide law in July 1946 (No. 167/1946 Coll.) that expanded the validity of the Decree No. 116/1945 Coll. to Slovakia, effective from the beginning of 1946 ¹⁶.

After the World War II the Communist party became a strong political party in Czechoslovakia and in 1948 it took over the full power of the state. Subsequently, a totalitarian regime linked to the power monopoly of the Communist party was established. Any forces the regime considered a threat were eliminated. This also involved churches (especially the Catholic Church), whose existence was in its very essence incompatible with the atheistic character of the regime. It was counted with their further operation, but they had to fully comply to the requirements of the regime and support its character. One of the regime's tools to control churches was their complete economic subordination to the state. In the post-war years churches lost majority of their assets in various ways.

The nationalization of churches' agricultural properties as part of the implementation of the land reform since 1947 had major consequences. The Law No. 142/1947 Coll.

¹⁴ Petranský I. A. Štát a katolícka cirkev... – P. 210.

¹⁵ Decree of the president No. 116/1945 Coll.

¹⁶ Law No. 167/1946 Coll.

set the revision of the implementation of the inter-war land reform. The goal of the revision was to remove exemptions that were applied at the time¹⁷. Churches lost most of their land through the revision. The Law No. 46/1948 Coll. on the New Land Reform subsequently took over all properties larger than 50 hectares, as well as those, on which the owner did not work physically¹⁸. This applied also to small properties, which remained in the hands of hundreds of church owners (parishes, monasteries, foundations, etc.) The land reform affected primarily the dominant Catholic Church, which was a large owner of church assets that meant a significant source of income for it¹⁹.

As the churches lost their options of income from own property, a new system of church funding was established, using complete funding by the state. This introduced complete dependence of churches on state power. In October 1949 the National Assembly passed two so-called church laws, which have legislatively established a completely new system of status of churches and religious societies. The existing regulations governing this question, that dated to the Austro-Hungarian Empire and the first Czechoslovak Republic and referred to the conditions of the creation and the existence of churches and religious societies, as well as their funding, ceased to be valid. The Law No. 217/1949 Coll. established the State Office for Church Affairs as the determining authority for the implementation of the church policy of the state. A minister appointed by the president of the state managed this central authority. He assumed authority in all religious and church affairs that were carried out by other central authorities up to that point. In the case of Slovakia, the law stipulated that the minister exercises his competence principally through a special institution – the Slovak Office for Church Affairs headed by a commissioner appointed by the government²⁰.

The second so-called church law was the Law No. 218/1949 Coll. on the Economic Security of Churches and Religious Societies by the State. It introduced complete funding of recognized churches and religious societies by the state. This applied to, in addition to the costs associated with religious acts and church administration, also to personal benefits (basic salary, rank bonus and reward for higher performance) for the clergy working with state approval in the spiritual administration, church administration or institutes for the education of the clergy, the operation of which was taken over by the state. The state approval was conditioned by making a promise to the regime and could only have been awarded to the “state-reliable and blameless” citizens²¹. Especially the question of the necessity of obtaining state approval after making the promise to the people’s democratic establishment has created a system of pressure on individual priests.

The details on economic security of individual churches and religious societies were subsequently governed by government regulations from October 1949²². This sta-

¹⁷ Law No. 142/1947 Coll.

¹⁸ Law No. 46/1948 Coll.

¹⁹ *Petranský I. A. Konfiškácie a reštitúcie: Pôda katolíckej cirkvi po druhej svetovej vojne // Zmeny v pozemkovom vlastníctve v 20. storočí / ed. Peter Sokolovič. – Trnava: UCM, 2016. – P. 132–147.*

²⁰ Law No. 217/1949 Coll.

²¹ Law No. 218/1949 Coll.

²² *Čeplíková M. Konfesioné právo v Slovenskej republike... – P. 98.*

tus of church funding remained without a major change for the next forty years. The clergy continued to be considered as employees of the church. The salaries provided by the state to the clergy were minimal. The financial support for other needs of churches and religious societies was very low. The state essentially covered only the operation of church headquarters, whereby on the level of parishes, church collections were used to cover church needs. Church collections also covered the salaries of laymen church employees. The state contributed to the repair of the churches only rarely. The churches were prevented from receiving support from abroad. This approach negatively affected the status of the church buildings²³.

Churches and religious societies were deprived of much of their property. However, their right to own property was not formally disputed. It was considered private property, which in Czechoslovakia existed in parallel to socialist and personal property. It was a specific form of private property serving exclusively for religious purposes²⁴. However, the property of churches and religious societies was put under state supervision²⁵.

Democratic development after 1989

A nation-wide movement, known as the Velvet Revolution took place in Czechoslovakia at the end of 1989. This started the transition to a democratic system. The political monopoly of the Communist party has ended and a pluralistic political system has been established. In January 1993, the Slovak Republic and the Czech Republic became independent successor states of the abolished federation. In addition to other rights and freedoms that were suppressed before 1989, religious freedom started to be fully implemented. Churches and religious societies immediately began to renew their activities that were suppressed or completely forbidden over the last forty years. State power showed them respect, acknowledgement and appreciated their importance for the development of the society.

The main law that regulated the status of churches and religious societies after Czechoslovakia transitioned to a democratic system was the Law of the Federal Assembly of the Czech and Slovak Federal Republic on the Freedom of Religious Belief and the Status of Churches and Religious Societies, adopted in July 1991 (No. 308/1991 Coll.), which is still in effect in Slovakia with several changes. The law defined the church and a religious society as “a voluntary association of persons of the same religious faith in an organization with its own structure, bodies, internal regulations and ceremonies”. Among other things, in order to fulfil their missions, churches and religious societies were free to determine their religious teachings and ceremonies, issue internal regulations, provide spiritual and material services, teach religion, teach and educate their spiritual and layman workers in their own schools and other facilities, as well as theological schools, own fixed and movable assets, establish and operate special facilities, publishing houses and printers, establish and operate their own cultural institutions, medical facilities and social services and to participate in providing these services also in state facilities²⁶.

²³ *Tretera J. R.* Stát a církev v České republice. – Kostelní Vydří: Karmelitánské nakladatelství, 2002. – P. 48.

²⁴ *Čikeš R.* Vztáhy státu a církvi... – P. 34–35.

²⁵ Law No. 218/1949 Coll.

²⁶ Law No. 308/1991 Coll.

Changes in the status of churches also introduced a certain transformation of their financing. The system from 1949 based on paying salaries to the clergy by the state remained in a modified form. However, the obligation of the clergy to make a promise to the state and to get state approval for operation was removed. The church still received funding for its operation from the state and this status continues to this day. According to Law No. 218/1949 Coll. on Economic Security of Churches and Religious Societies by the State in its current version, the state provides registered churches and religious societies (not clergy directly) with salaries for clergy working as employees of churches and religious societies in spiritual administration, church administration or facilities for the education of the clergy. The amount of the basic salary is set by the decree of the Government. Additionally, the state pays registered churches and religious societies material costs associated with worship and other religious acts, as well as church administration. The state offers special aid in justified cases of extraordinary material costs. Churches and religious societies are required to annually submit a report on the management of provided funds to the Ministry of Culture of the Slovak Republic ²⁷.

After 1989, the mitigation of consequences of injustice committed by the communist regime on natural persons and legal entities began to be perceived as the current role, including individual churches and churchgoers. This process had its property dimension, which involved the return of part of the property the churches and religious societies lost after 1945. It involved properties of various kinds, movable and fixed assets (land, buildings). Efforts to restitution church properties were manifested during the last years of Czechoslovakia (1990–1992). The first more serious legislative step was adoption the Federal Law on the Adjustment of Some Property Relations of Religious Orders and Congregations and the Archbishopric of Olomouc from July 1990 (No. 298/1990 Coll.). This law returned property, precisely listed in the attachment of the law, also into the ownership of Slovak Orders and Congregations ²⁸.

After the adoption of this law that solved the issue of returning church property only in a small part there were more efforts to achieve a complex solution in the form of a general restitution law regarding church property. However, it was not fulfilled on the federal level, where this competence belonged until the end of 1992. In March and April 1992, the Federal Assembly dealt with a parliamentary proposal to issue a law on property restitution and rehabilitation of churches and religious societies, but this proposal was never passed. Similarly, unsuccessful at the time was the effort of part of the Slovak political representation – especially of the Christian Democratic Movement – to solve this issue by passing the law by the Slovak parliament ²⁹.

After the establishment of an independent Slovakia in 1993, a more favourable atmosphere for restitution of church property was created. In October 1993, the National Council of the Slovak Republic adopted the Law on Mitigating Some Property Injustice on Churches and Religious Societies (No. 282/1993 Coll.) that entered force in January 1994.

²⁷ Law No. 218/1949 Coll.

²⁸ Law No. 298/1990 Coll.

²⁹ *Petranský I. A. Konfiškácie a reštitúcie... – P. 147–152.*

The law concerned the decisions of state authorities, civil and administrative acts issued from 8. May 1945 until 1. January 1990 contrary to the principles of a democratic society. Based on this law, churches and religious societies should receive back movable and fixed assets that were transferred within the specified timeframe into the ownership of the state or a municipality, based on legal standards on nationalization of schools and school property, nationalization of treatment and nursing homes, within the implementation of individual stages of the post-war land reform, based on donation contracts on the transfer of real-estate concluded by a hard-pressed donor or purchase contracts on the transfer of real-estate concluded under strictly unfavourable conditions, expropriation without paying compensation, but also for compensation, if the real-estate did not serve for the purpose, for which it was expropriated and takeover without a legal reason. Subsequently, the complex and long-lasting process of restitution of church property began. This was accompanied by numerous litigations, ambiguities in the interpretation of the law, as well as the social discussion on the eligibility of the restitution process. In the following years, churches and religious societies were returned majority of properties they lost after 1945³⁰.

Thus, through the restitution of property, churches gained another source of income in addition to state support. They are also using other sources in their activity: donations of natural persons and legal entities, church collections, aid from foreign church organizations and income from grant programs. Aid from local authorities is also significant. Municipalities and self-governing regions support, according to their own rules, churches and religious societies for religious and cultural events³¹.

After 1989, the state has been accommodating churches and religious activities also in the field of taxes and duties. According to the Federal Law on Income Tax (No. 286/1992 Coll.), income from church collection, income for religious activities and regular contributions from members of churches and religious societies are exempt from the corporate income tax. According to the Law of the Slovak National Council on Real-Estate (No. 317/1992 Coll.), real estate that forms a functional unit with a building serving religious ceremonies or a building serving as offices of the clergy are exempt from the real-estate tax. These buildings are also exempt from the building tax. According to the Law of the National Council on Inheritance Tax, Donation Tax and Real-Estate Transfer Tax (No. 318/1992 Coll.), inheritance and donations for the development of churches and religious societies are exempt from the inheritance tax and the donation tax. Religious items used in religious services are exempt from duties³². The interests of churches and religious societies are also considered in the possibility given to the taxpayers by the Law on Income Tax (currently Law No. 595/2003 Coll.) to give a selected legal entity originally 1 %, now 2 % of taxes. These resources serve to develop various public-service activities. Among the organizations authorized to receive these means, the law also includes purposeful facilities of churches and religious societies³³.

³⁰ Ibid. – P. 152–160.

³¹ Čikeš R. Vzt'ahy štátu a cirkví... – P. 51–59.

³² Moravčíková M., Cipár M. Cisárovo cisárovi... – P. 79–80.

³³ Law No. 595/2003 Coll.

Even after returning most of property taken after the World War II into the hands of religious institutions, there are still opened questions about the transformation of the system of funding churches and religious societies that is thus far based on Communist legislation from the end of the 1940s. The system of economic security of churches and religious societies that should have ensured their control in 1949 serves after the abolition of state supervision for quality assurance of their material needs. Nevertheless, this model, which was created in a different social system and for reasons incompatible with the present state, can be only regarded as a temporality³⁴.

Slovakia continues to belong to countries, where churches and religious societies are directly financed by the state. Since the beginning of the 1990s, there have been discussions in Slovakia how to make a fundamental conceptual change in the financing of churches and religious societies. When thinking about changing this system, the question arises as to which of the basic models of funding, existing in the world, should the new status aspire. The basic models are – in addition to direct funding – built either on a system of donations and collections, system of church taxes paid by their members, or a tax assignment system. Under this system, a citizen could decide to set a portion of his taxes paid to the state for a church or a religious society³⁵. However, it turned out that a major change of the system does not have a wider support of churches.

The general treaty between the Slovak Republic and the Holy See from 2000, just as the treaty between the Slovak Republic and non-Catholic churches and religious societies from 2002 stipulated that special treaties on financial security of churches and religious societies should have been subsequently concluded. This has not yet happened, although in 2001–2002 a Law on Financial Security of Churches and Religious Societies was being prepared, which would adjust the system of state funding of churches in a way where contributions of the state to churches and religious societies would be limited according to the number of their members. However, the parliament did not discuss this prepared government draft and the solution of this question was postponed³⁶.

An important precondition to create a modified model of funding of churches and religious societies will be – in addition to the political decision based on an agreement between the state and churches – not only to complete the restitutions, but also to accurately document the extent and status of properties of individual churches and religious societies. The creation of a new system of funding and economic security of churches and religious societies remains an open task for the future.

Conclusions and further researches directions. The development of funding of churches, despite all the changes it undergone during the 20th century, was accompanied also by manifestations of continuity. The tradition of state funding remained constant-sometimes almost complete, other times combined with other major incomes of churches. This principle has been transposed from the times of the Hungarian Empire, and it appears that it is firmly rooted in the Slovak society, which prevents considerations about a

³⁴ *Moravčíková M., Cipár M.* Cisárovo cisárovi... – P. 78.

³⁵ *Šabo M.* Model financovania... – P. 64–81.

³⁶ *Čeplíková M.* Konfesné právo v Slovenskej republike... – P. 184–189.

more radical change in the way of funding of churches and religious societies. State funding also introduced certain risks associated with the possible dependence of churches on state power. This was manifested especially during the Communist regime in the second half of the 20th century, when churches were also deprived of their property. In democratic times, the efforts to use funding to promote the state's influence on churches and religious societies were minimized.

However, it cannot be generalized that the degree of democracy of the system is directly linked to the degree of freedom of churches and religious societies or to the quality of their financial security. In the 20th century there were different systems of social organization in Slovakia – from the Hungarian state with limited democratic elements, through the significantly more democratic inter-war Czechoslovakia, the authoritarian regime of the first Slovak Republic, the post-war Czechoslovakia with the dominant and after 1948 the monopolistic Communist party, up to the democratic development after 1989. In reality, the acceptable status of churches and religious societies and the relatively well-secured system of their funding can be seen in all periods except for the people's democratic and socialist establishment between 1945 and 1989.

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**РОЛЬ УКРАЇНСЬКОЇ ЕКОНОМІЧНОЇ РАДИ ТА ЇЇ ПІДРОЗДІЛІВ
У СИСТЕМІ ОРГАНІВ ДЕРЖАВНОЇ ВЛАДИ УСРР
НА ПОЧАТКУ 1920-х рр.**

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Розглянуто процес формування та діяльність специфічного органу вищої державної влади УСРР часів нової економічної політики 1920-х рр. – Української економічної ради. Особливу увагу приділено функціонуванню її дочірніх підрозділів – Губернських економічних нарад – та їх ролі у відновленні економічного потенціалу країни, впровадженні в життя зародків капіталістичних відносин.

Ключові слова: держава; економічний розвиток; нова економічна політика.

The article deals with the process of formation and activity of specific agency of the highest government of the USSR of times of the new economic policy of the 1920's – Ukrainian Economic Council. Special attention is paid to functioning of its affiliated divisions – Provincial economic meetings and their role in restoration of economic capacity of the country, implementation the beginnings of the capitalist relations. Author submits the Ukrainian Economic Council had an important value in development processes in the Soviet Ukraine in the early 1920's. Its role was in configuration connections between different agents inside the country, especially in the frames of whole Soviet state. It was needed to maintain a visibility of independence of different sovereign parts of the future

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