

IN THE IOWA DISTRICT COURT FOR POLK COUNTY

CARL OLSEN, Petitioner, v. STATE OF IOWA, Respondent.	Case No. CVCV068508 CLOSING BRIEF FOR PETITIONER
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A copy of the trial transcript from August 10, 2026, is attached to this Closing Brief for the Petitioner. The trial transcript is abbreviated hereafter as “Trial Tr.”

Along with this Closing Brief for the Petitioner, a proposed order is being submitted today in the court’s electronic filing system.

INTRODUCTION

The Iowa Uniform Controlled Substances Act (IUCSA), Iowa Code Chapter 124, is a substantial burden on the Petitioner’s free exercise of religion. The Iowa Religious Freedom Restoration Act (IRFRA), Iowa Code Chapter 675, authorizes “injunctive relief.” Iowa Code § 675.4(2). The IUCSA does not authorize the Attorney General of Iowa or the executive branch to make exceptions to the act.

At trial, the Petitioner established that religious use of cannabis is central and essential to his religious beliefs. Trial Tr. 12 at page, lines 22-23. The Petitioner established his belief in the sacramental use of cannabis is genuine and sincere, and held continuously for several decades. Trial Tr. at page 12, lines 24-25, and page 13, lines 1-8. The Petitioner received constitutional strict scrutiny in previous cases. Trial Tr. at page 13, lines 12-16. Lack of general applicability triggers constitutional strict scrutiny. *Employment Division v. Smith*, 494 U.S. 872 (1990). The IRFRA provides statutory strict scrutiny without regard for general applicability. Iowa Code § 675.4(1).

The Petitioner established that there are severe criminal penalties for simple possession of marijuana in Iowa that substantially burden his religious practice:

The possession of marijuana in Iowa Code section 124.204(4)(m), that's the listing for marijuana, including Iowa Code section 124.204(4)(av), and that's marijuana extract, combined with the penalty in section 124.401(5)(b), which is an aggravated misdemeanor for every second – or third and subsequent offense, so every instance of possession carries a two-year prison sentence and a fine of at least \$150 – \$855, but not to exceed \$8,540, and that's section 903.1(2).

Trial Tr. at page 16, lines 13-22.

The Petitioner does not challenge the validity of previous court rulings, and is not seeking damages. Trial Tr. at page 5, lines 11-14.

The Petitioner refused to say how he will use cannabis privately. The Petitioner suggested there are multiple ways he could and would use cannabis if he was not under direct threat of criminal prosecution. Trial Tr. at page 20, lines 9-10. The Petitioner argued his religious use of cannabis is not a greater threat to public health and safety than the authorized daily use of highly potent cannabis extracts by thousands of Iowans.

Patients cannot share their extracts with anyone, Iowa Code § 124E.12. Patients cannot use their extracts on property where the owner objects, Iowa Code §§ 124E.21, 124E.22, and 124E.23. Patients can obtain their extracts from out-of-state, Iowa Code §§ 124E.13, 124E.14, and 124E.15. Chapter 124E is consistent with the Petitioner's claim. The Petitioner will not share cannabis with anyone and will not use cannabis in public. Trial Tr. at page 20, lines 17-22. The Petitioner would be able to obtain cannabis from an out-of-state source. Trial Tr. at page 21, lines 6-11.

The area that was left unsettled at trial is plant and possession limits. Iowa has a cap on THC of 4.5 grams per 90 days, but that limit can be waived and there are no upper limits on the waivers. Trial Tr. at page 50, lines 15-19. States that allow patients to grow their own cannabis

have plant and possession limits. Trial Tr. at page 23, lines 3-7. Minnesota limits home cultivation to 8 plants and possession at 2 pounds of processed cannabis. Minnesota Statutes, section 342.09, subdivisions 1 and 2.¹

When the Attorney General asked about limits, the Petitioner offered to negotiate, but the IUCSA and the RFRA do not authorize the Attorney General to make exceptions or negotiate. Trial Tr. at page 34, lines 8-13. The terms of an injunction will include limits, which can later be modified if the Petitioner files a motion with the court. If the terms of the injunction are violated, the Attorney General can file a motion to dissolve the injunction.

The Petitioner also said he would not use cannabis until his petition for a religious exemption with the U.S. Drug Enforcement Administration (DEA) is resolved pending the outcome of this civil action. Trial Tr. at page 16 lines 1-12. A copy of the letter from the DEA administrator acknowledging receipt is attached to the Petitioner's Second Motion for Summary Judgment, Docket No. D0042, as Exhibit D (05771__CVCV068508_ATAT_15851764.PDF).² The Petitioner met with the DEA in March of 2023 to discuss the matter of State sovereignty.

The State witnesses said the Petitioner's use of marijuana to worship in the privacy of his own home would not cause them any harm. Trial Tr. at page 93 line 14 (Susie Sher); Trial Tr. at page 117 lines 21-22 (Bryant Strouse).

The State witnesses described the abuse of marijuana, citing only extreme examples without showing that marijuana alone caused those effects. Trial Tr. at page 99 lines 3-25, and page 100 lines 1-20; Trial Tr. at page 102 lines 15-25, and page 103 lines 1-5; Trial Tr. at page 104 lines 19-25, and page 105 lines 1-9.

¹ <https://www.revisor.mn.gov/statutes/cite/342.09>

² <https://carl-olsen.com/pdfs/rfra/DEA-Receipt-RFRA-Carl-Olsen-2022-06-16.pdf>

Pursuant to 21 U.S.C. § 811(b), the U.S. Department of Health and Human Services has determined that, “[T]he vast majority of individuals who use marijuana are doing so in a manner that does not lead to dangerous outcomes to themselves or others.” *Basis for the Recommendation to Reschedule Marijuana into Schedule III of the Controlled Substances Act* (Aug. 2023), at page 7.³ See *United States v. Hemani*, No. 24-1234 (U.S. June 18, 2026), slip op. at 18:

In saying this much, we do not question that sometimes an individual’s unlawful use of marijuana (or any other controlled substance) may render him a danger to others. But, again, the government disclaims the need to show anything like that in this case. Instead, it asks us to conclude that anyone who regularly uses marijuana is categorically violent and dangerous without any further showing.

The State witnesses said they could not distinguish between religious use and recreational use. Trial Tr. at page 84 line 24, page 91 line 14, and page 92 lines 18-23 (Susie Sher); Trial Tr. at page 117 lines 21-22 (Bryant Strouse). The legislature did not authorize the executive branch to make exceptions, religious or otherwise, and the court cannot authorize the executive branch to evaluate religious claims.

The Petitioner has mentioned repeatedly that Iowa does not allow administrative officials to make decisions on scheduling or exceptions. The legislature chose to defer to the courts to determine genuine and sincere religious beliefs by enacting the IRFRA. When the legislature wants administrative officials to determine genuine and sincere religious beliefs, it does so with explicit language. See Iowa Code § 139A.8(4)(a)(2) (“conflicts with the tenets and practices of a recognized religious denomination of which the applicant is an adherent or member”); 641 Iowa Admin. Code § 7.3(2) (“conflicts with a genuine and sincere religious belief”).

³ HHS's scientific and medical evaluation entitled, “Basis for the Recommendation to Reschedule Marijuana Into Schedule III of the Controlled Substances Act,” is available in its entirety under the “Supporting and Related Material” of the public docket for this final rule at <https://www.regulations.gov> under docket number DEA-1362.

Law enforcement will know who is using cannabis for religious purposes because the Petitioner will have a court order, an injunction issued pursuant to the IRFRA, describing who is protected and what activity is protected, exactly like persons with an identification card issued under Chapter 124E.

The Attorney General said there can be no exceptions to the Iowa Uniform Controlled Substances Act (IUCSA), but that is not true. While it is true the Attorney General has no authority to make exceptions, the legislature has created exceptions for religious use of peyote and for medical use of marijuana. In 2024, the legislature created a judicial process for making exceptions by enjoining the enforcement of the IUCSA, the Iowa Religious Freedom Restoration Act (IRFRA).

The State suggested the Petitioner use consumable hemp products as a substitute for his sacrament.

Just as significant, we heard a lot from Mr. Parker on the different consumable products and hemp products that contain THC, so all of the things that would be available for smoking marijuana or available to him from purely legal means by buying different consumable products. The oils that he referred to in his opening testimony is legally available. Drinks are legally available.

Trial Tr. at page 68, lines 3-10. The Office of Drug Control Policy witness said those same products had caused a spike in Poison Control Center calls. Trial Tr. at pages 87-88. The State banned some of those products in 2024. Congress banned all of them in 2025.⁴

The State has no objection to the 23,000 Iowans currently registered under Chapter 124E that can possess THC vape devices for qualifying medical conditions. The court can use Chapter 124E as a template to set the terms of an injunction without having to reinvent the wheel. Users under Chapter 124E must not share THC with anyone or use it on property where the owner

⁴ Pub. L. No. 119–37 § 781 (“Effective 365 days after the enactment of this Act”), 139 Stat. 495, 559 (November 12, 2025).

objects. The THC limit can be replaced by a plant and possession limit, and the waiver can be replaced by a motion to modify the terms of the injunction.

PREVIOUS STATE CHALLENGE

At trial, the Petitioner referred to *State v. Olsen*, No. 171-69079 (Iowa Supreme Court, July 18, 1984). A copy of that decision is attached to the Petitioner's Second Motion for Summary Judgment, March 4, 2026 (Docket No. 0042), as Exhibit A. The Petitioner is not questioning the validity of that decision. See *Olivier v. City of Brandon, Mississippi*, 607 U.S. 552, 557, 146 S. Ct. 916, 921 (2026) ("Olivier has since made clear that he has no interest in using a favorable judgment in this suit to later get his record expunged or avoid his conviction's collateral effects."); *Id.* 607 U.S. at 564, 146 S. Ct. at 924 ("the suit merely attempts to prevent a future prosecution").

State v. Olsen was about the exception for religious use of peyote in Chapter 124. In contrast, this case is about the exception in Chapter 124 for patients using marijuana extracts under Chapter 124E. The IUCSA is no longer generally applicable toward marijuana. The IUCSA is invalid "as-applied" to this person. Iowa Code § 675.4.

The argument I made in *State v. Olsen* was an equal protection claim that my church was entitled to the same protection as the Native American Church. I said the marijuana belonged to the church. I said I had custody of the marijuana in my role as a member of the church. I did not claim the marijuana was my personal property or that it was intended solely for my personal use.

In contrast, this claim is for personal, private, religious use of cannabis, which is a distinct, separate legal issue not considered in *State v. Olsen*.

The Petitioner came to believe cannabis was a religious experience before joining the church and joined the church because of that belief. The Petitioner heard about the church in

1970, but the name it was using at that time was Rastafari. The church later incorporated in Jamaica in 1976 as the Ethiopian Zion Coptic Church. The actual denomination is Rastafari. The names are irrelevant, because the Petitioner is not making any claims about the church. The Petitioner held genuine and sincere religious beliefs before joining that larger system of religious belief. This principle is articulated in Iowa Code § 675.3(2):

2. “Exercise of religion means the practice or observance of religion. “Exercise of religion” includes but is not limited to the ability to act or refuse to act in a manner substantially motivated by one’s sincerely held religious belief, whether or not the exercise is compulsory or central to a larger system of religious belief.

PREVIOUS FEDERAL CHALLENGE

Olsen v. DEA, 878 F.2d 1458 (D.C. Cir. 1989), *cert. denied*, 495 U.S. 906 (1990), was a petition to the Drug Enforcement Administration requesting an exemption for my church like exemption for the Native American Church in 21 C.F.R. § 1307.31. I asked the DEA to use the least restrictive means. *Olsen v. DEA*, 878 F.2d at 1464:

True, for purposes of the exemption requested, Olsen narrowed the permission he sought to track the one accorded the Native American Church. See Memorandum of Court-Appointed Amicus Curiae in Support and on Behalf of Petitioner Carl E. Olsen at 29-30 (submitted to DEA on remand). But “narrow” use, concededly, is not his religion’s tradition.

The Controlled Substances Act (CSA), Pub. L. No. 91-513, 84 Stat. 1236, 1242 (October 27, 1970), authorizes the DEA to make exceptions, 21 U.S.C. § 822(d)). See *Gonzales v. O Centro Espírita Beneficente União do Vegetal*, 546 U.S. 418, 430-432 (2006) (explaining that the least restrictive means inquiry is context-specific and turns on regulatory feasibility). There are no regulations allowing exceptions to the Iowa Uniform Controlled Substances Act.

The process for making changes to the schedules was removed from Iowa Code § 124.201 and the process for making exceptions was removed from Iowa Code § 124.302. There is no legislative history on Iowa Code § 124.302, but the Iowa Drug Abuse Study Committee’s

recommendation in § 302(4) and was removed from the text of the final act by the Iowa legislature in 1971.⁵ The committee notes on § 201 explain the committee did not intend to have an administrative agency scheduling controlled substances, removing them, or changing their schedule. Removing the administrative agency's power to make exceptions from § 302 is consistent with that note.⁶

This case is not about a church. This case is about one individual. See *Olivier*, 607 U.S. at 564, 146 S. Ct. at 924 (“The suit, after all, is not about what Olivier did in the past, and depends on no proof addressed to his prior conviction”); *Olivier*, 607 U.S. at 566, 146 S. Ct. at 925 (“Both in the allegations made, and in the relief sought, the suit is all future-oriented—even if, as a kind of byproduct, success in it shows that something past should not have occurred”).

VOLUNTARY WAIVER

At trial, in support of its motion for judgment as a matter of law the State said, “[H]e’s been practicing this religion without smoking marijuana for 36 years.” Trial Tr. at page 68, lines 1-3. In closing arguments, the State said, “There hasn’t been any burden, undue or otherwise, on his ability to believe what he believes.” Trial Tr. at page 126, lines 14-15. My religious beliefs have not changed. My behavior has changed substantially. Suspending the use of my sacrament was not voluntary. The criminal penalties are severe. See Iowa Code § 675.3(5). See *Braunfeld v. Brown*, 366 U.S. 599, 605 (1961) (“the choice to the individual of either abandoning his religious principle or facing criminal prosecution”); And see *Olivier*, 607 U.S. at 561, 146 S. Ct. at 923:

⁵ <https://www.legis.iowa.gov/docs/publications/iactc/64.1/CH0148.pdf>

⁶ <https://www.legis.iowa.gov/docs/publications/IP/255497.pdf#page=45>

Olivier would face the same untenable choice as Maynard: violate the law and suffer the consequences (the Scylla), or else give up what he takes to be his First Amendment rights (the Charybdis).

Olivier's choice to sue the state rather than risk being arrested again did not show he had abandoned his claim. It was not possible to sue the State in district court until the Iowa Religious Freedom Restoration Act (RFRA) was enacted in 2024. The Petitioner is not at fault for waiting until the State gave its consent to being sued.

When *Employment Division v. Smith*, 494 U.S. 872 (1990), was decided the only accepted use of a Schedule 1 controlled substance was peyote. I could see a gradual adoption of medical marijuana taking place. Two Iowans, George McMahon and Barbara Douglass, whom I soon met, were receiving marijuana cigarettes from the federal government each month. "Now faith is the substance of things hoped for, the evidence of things not seen." Hebrews 11:1 (KJV).

In 1990, George, Barbara and I began using the name Iowans for Medical Marijuana. We incorporated that name in 2006, Iowa Business No. 334412. George and Barbara both had federal prescriptions for medical marijuana, so all three of us were obeying the law. Their prescriptions came in a cannister with 300 cigarettes per month and directions to smoke 10 per day. See the Appendix in *Conant v. Walters*, 309 F.3d 629, 648 (9th Cir. 2002) (statements of Barbara Douglass and George McMahon). To me, that was evidence of things hoped for and not yet seen.

In 2008 we asked the Iowa Board of Pharmacy to recommend the legislature remove marijuana from Schedule I. In 2010 the pharmacy board agreed to make that recommendation. *McMahon v. Iowa Board of Pharmacy*, No. 09-1789, May 14, 2010.⁷

⁷ <https://iowamedicalmarijuana.org/pdfs/09-1789-2010.pdf>

I could see the direction this was going. Chapter 124E was the type of State action I had been expecting, but I had no way of filing this claim until after the Iowa RFRA was enacted in 2024.

CLEAN HANDS

While I have been obeying the law, the State medical marijuana program operated in violation of federal drug law from December of 2018 to April of 2026. The State has not shown respect for law and order. The State says obeying the law is a voluntary. See *Precision Instrument Mfg. Co. v. Automotive Maintenance Machinery Co.*, 324 U.S. 806, 814 (1945) (“he who comes into equity must come with clean hands”).

The Petitioner testified that he would not violate state or federal law. Trial Tr. page 15, lines 23-25. The Petitioner has been trying to get the state to request federal authorization under 21 U.S.C. § 822(d) for the past seven (7) years. Trial Tr. at page 36, lines 17-25, and at page 37, lines 1-6; Trial Tr. at page 45, lines 9-18; Trial Tr. at page 46, lines 14-16; Trial Tr. at page 47, lines 1-15. The Petitioner’s state senator, Brad Zaun, got the legislature to enact Section 31 in House File 2589 in 2020, which your honor requested be repeated into the record. Trial Tr. at page 37, lines 7-13.

A new federal administrative rule issued pursuant to 21 U.S.C. § 811(d) purports to make the State program, Iowa Code Chapter 124E, legal under federal law as of April 28, 2026. 91 FR 22714.⁸ That rule is being challenged in judicial review in federal appellate court. *Smart Approaches to Marijuana v. Department of Justice*, Case No. 26-1106 (D.C. Circuit). It is uncertain whether that new federal rule will be rejected by the appellate court.

⁸ <https://www.federalregister.gov/d/2026-08176>

BURDEN OF PROOF

The testimony I gave at trial on August 10, 2026, was about me, not about a church. The questions I asked the witnesses at trial on August 10, 2026, were about me, not about a church. “No two persons think alike, even if they outwardly profess the same faith, so we have as many religions in Christianity as we have believers.” *Philosophy & Opinions of Marcus Garvey*, edited by Amy Jacques Garvey (Atheneum, New York 1977), p. 3. See Iowa Code § 675.3(2) (“whether or not the exercise is compulsory or central to a larger system of religious belief”).

At trial, the State’s witnesses both said my use of marijuana would not cause them any harm, and then speculated I “might” cause harm, an argument recently rejected in *United States v. Hemani*, No. 24–1234 (U.S. June 18, 2026), slip op. at 18:

In saying this much, we do not question that sometimes an individual’s unlawful use of marijuana (or any other controlled substance) may render him a danger to others. But, again, the government disclaims the need to show anything like that in this case. Instead, it asks us to conclude that anyone who regularly uses marijuana is categorically violent and dangerous without any further showing.

Like in *Hemani*, the State says using marijuana is always too dangerous. But this case is about one person, not about marijuana’s schedule. *Gonzales v. O Centro Espirita Beneficente União do Vegetal*, 546 U.S. 418, 432 (2006):

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.

At trial, the division of narcotics said it would be too difficult for police officers to determine whether a person was using marijuana for religious or recreational purposes. But the RFRA clearly places that responsibility with the judicial branch, not with the division of narcotics. The RFRA provides an injunction. Police officers will not be evaluating religious claims as part of their jobs; they will be presented with a court order.

The State said it will be flooded with applications for religious exceptions if the RFRA enjoins the State from interfering with the personal, private religious use of cannabis by the Petitioner. The State presented no evidence showing that would happen or that it is likely to happen. The RFRA places that responsibility with the judicial branch, not with the executive branch. It is for the courts to say whether they are up to the task. See *O Centro*, 546 U.S. at 436 (“Nothing in our opinion suggested that courts were not up to the task”). *O Centro*, 546 U.S. at 439:

Congress has determined that courts should strike sensible balances, pursuant to a compelling interest test that requires the Government to address the particular practice at issue.

O Centro, 546 U.S. at 435-436:

Here the Government’s argument for uniformity is different; it rests not so much on the particular statutory program at issue as on slippery-slope concerns that could be invoked in response to any RFRA claim for an exception to a generally applicable law. The Government’s argument echoes the classic rejoinder of bureaucrats throughout history: If I make an exception for you, I’ll have to make one for everybody, so no exceptions. But RFRA operates by mandating consideration, under the compelling interest test, of exceptions to “rule[s] of general applicability.” 42 U.S.C. § 2000bb-1(a). Congress determined that the legislated test “is a workable test for striking sensible balances between religious liberty and competing prior governmental interests.” § 2000bb(a)(5).

At trial, the witnesses could not identify anyone in Iowa that has ever made a religious claim for cannabis. State witness Susie Sher said, “only you.”

CLOSING ARGUMENT

The State’s closing argument relies entirely on speculative administrative fears, an attempt to choose the Petitioner’s sacrament, and generalized public health data — all of which are legally insufficient under the strict scrutiny framework of the Iowa Religious Freedom Restoration Act (IRFRA), Iowa Code Chapter 675.

1. The State’s “Floodgates” and Monitoring Argument Fails Under *O Centro*

The State argues that granting an injunction would “open the floodgates” and create an enforcement nightmare where police cannot distinguish between religious and recreational use. Trial Tr. at page 125, lines 3-12; page 127, lines 6-10.

This exact defense was unequivocally rejected by the U.S. Supreme Court in *Gonzales v. O Centro Espirita Beneficente União do Vegetal*, 546 U.S. 418 (2006). The Supreme Court characterized this as the “classic rejoinder of bureaucrats throughout history: If I make an exception for you, I’ll have to make one for everybody, so no exceptions.” *Id.* at 435–36. IRFRA mandates that this Court evaluate the compelling interest and least restrictive means as applied to this individual Petitioner, not to theoretical future applicants.

Furthermore, law enforcement will not be evaluating religious sincerity on the street. Law enforcement will simply honor a court-issued injunction under Chapter 675, exactly as officers currently honor registry identification cards issued under Iowa Code Chapter 124E.

2. The State Cannot Dictate or Select the Petitioner’s Sacrament

The State asserts that the Petitioner is not substantially burdened because legal consumable hemp products exist. Trial Tr. at page 126, lines 17-19.

It is a foundational rule of First Amendment and RFRA jurisprudence that the government cannot dictate how an adherent practices their faith or select an alternative, government-preferred substitute for a sacrament. See *Burwell v. Hobby Lobby Stores, Inc.*, 573 U.S. 682, 725 (2010). Moreover, as State witness Susie Sher admitted, those consumable hemp products triggered a spike in Poison Control Center calls (Trial Tr. at pages 87–88) and have since been targeted for state and federal bans. The State cannot claim an illusory, shifting legal product satisfies the Petitioner’s religious needs while simultaneously outlawing that product.

3. Macro Public Health Data Fails Strict Scrutiny As-Applied

The State cites macro-level societal costs, youth usage rates, and emergency room trends to establish a compelling interest. Trial Tr. at page 126, lines 23-25; page 127, lines 1-22.

Under IRFRA strict scrutiny, general statements about the broader dangers of controlled substances cannot satisfy the State's burden. *O Centro*, 546 U.S. at 432. The State must establish a compelling interest in prohibiting the specific, private, home-based religious exercise of this Petitioner. As recently underscored in *United States v. Hemani*, No. 24–1234 (U.S. June 18, 2026), slip op. at 18, the government cannot rely on categorical assumptions that drug usage automatically translates to danger without an individualized showing.

Here, both State witnesses explicitly admitted on cross-examination that the Petitioner's personal worship in the privacy of his own home causes them no direct harm. Trial Tr. at page 93, line 14 (Susie Sher); page 117, lines 21-22 (Bryant Strouse).

4. Compliance Under Threat of Prosecution Is Not a Waiver

The State argues that the Petitioner's 36-year refrain from cannabis use proves there is no burden on his exercise of religion. Trial Tr. at page 126, lines 11-15.

Choosing to obey criminal statutes to avoid imprisonment is not a voluntary waiver of faith; it is coerced compliance under threat of incarceration (the “Scylla and Charybdis”). See *Braunfeld v. Brown*, 366 U.S. 599, 605 (1961); *Olivier v. City of Brandon, Mississippi*, 607 U.S. 552, 561, 146 S. Ct. 916, 923 (2026). The Petitioner's patient adherence to the law while awaiting statutory remedies like IRFRA demonstrates respect for the judicial process, not an abandonment of his sincere religious beliefs.

SINCERITY OF RELIGIOUS BELIEF AND JUDICIAL LIMITS

The Petitioner established at trial that his belief in cannabis as a true biblical sacrament is genuine, sincere, and continuously held for several decades. Trial Tr. at page 12, lines 22-25; page 13, lines 1-8.

The State's attempt to diminish this sincere belief as merely "wanting to smoke marijuana" (Trial Tr. at page 126, lines 4-8) conflicts directly with established First Amendment and IRFRA jurisprudence. Courts are forbidden from probing the orthodoxy, consistency, or wisdom of a religious belief. See *Thomas v. Review Board*, 450 U.S. 707, 714 (1981) ("religious beliefs need not be acceptable, logical, consistent, or comprehensible to others in order to merit First Amendment protection").

Under Iowa Code § 675.3(2), the protection extends to any practice substantially motivated by a sincerely held religious belief, regardless of whether it is tied to an institutional church or understood by state officials. The Petitioner's refusal to allow the State to dictate or audit the intimate details of his private, home-based worship does not negate sincerity; rather, it reflects the constitutional principle that private religious exercise remains free from state surveillance.

TRIAL TESTIMONEY OVERRULES ADVOCACY REPORTS

The study cited by Susie Sher comes from an advocacy report published by the Centennial Institute at Colorado Christian University, and its methodological flaws are well-documented. The State's reliance on it fails to meet the legal burden established under IRFRA strict scrutiny.

Boulder Weekly, *Colorado Christian University's junk social science*, by Paul Danish, November 29, 2018.⁹ Reason, *Laughable but Widely Cited Report on the Cost of Legalizing Pot Does Not Even Try to Measure the Cost of Legalizing Pot*, by Jacob Sullum, November 30, 2018.¹⁰

The State cited macro-level economic data from Colorado's commercial tax structure to justify denying a single individual a state-level IRFRA exemption.

Commercial tax revenue and market externalities are relevant to general state budgeting for commercial retail markets. They have zero legal bearing on whether the State has a compelling interest in criminalizing one person's private, non-commercial sacramental worship.

Under IRFRA, abstract studies about Colorado commercial markets cannot override the concrete evidence established on the witness stand in Polk County:

The Trial Concession: Both State witnesses admitted on cross-examination that Carl Olsen's private, home-based worship causes no direct harm to them or the public.

The Legal Standard (O Centro & Hemani): The State cannot satisfy strict scrutiny by pointing to generic statewide statistics or out-of-state reports. It must prove an immediate threat of harm resulting specifically from the Petitioner's private practice.

Dated August 27, 2026.

Respectfully submitted.

CARL OLSEN

/s/ Carl Olsen

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⁹ <https://archives.boulderweekly.com/features/cannabis-corner/colorado-christian-universitys-junk-social-science/>

¹⁰ <https://reason.com/2018/11/30/laughably-bad-report-on-the-costs-of-leg/>

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