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STATE RELATIONS WITH CHURCHES AND OTHER RELIGIOUS ORGANIZATIONS IN POLAND – PROPOSALS FOR CHANGES AFTER THE PARLIAMENTARY ELECTIONS IN 2023

| Abstract

- *Goal* – the purpose of this study was to present proposals for changes in the state's relations with religious organizations in Poland after the parliamentary elections in 2023.
- *Research methodology* – the draft laws and literature on this topic have been thoroughly analyzed for the purpose of this article.
- *Score/results* – the article showed that there are projects for changes in the state's relations with religious organizations in Poland after the parliamentary elections in 2023.
- *Originality/value* – the article expands knowledge about the planned changes in the legal situation of religious associations in Poland.

| **Keywords:** Republic of Poland, religious associations, reform, Religious Education, cemeteries, Church fund, taxes.

1. Introduction

Parliamentary elections held in Poland on October 15, 2023 introduced a new political arrangement¹. A coalition was formed consisting of the Civic Platform, the Third Way and the New Left. The new coalition formed a government headed by Prime Minister Donald Tusk. A whole range of reforms have been announced.

¹ Election results: <https://wybory.gov.pl/sejmsenat2023> [date of access: 2.11.2023].

In the exposé, the Prime Minister delivered in the Sejm on December 13, 2023 there was no direct information about religious reforms. However, the Prime Minister noted that the “coalition of October 15” is formed by several groups with their own ideas and ambitions². As it turned out, some of them were supposed to concern the state’s relations with religious organizations. Public statements announced reforms regarding: the church fund, the introduction of tax deductions, teaching Religious Education in schools, introducing new principles concerning cemeteries, and burial of the dead. The most radical politicians did not exclude the possibility of terminating or renegotiating the Concordat of July 28, 1993 between the Holy See and the Republic of Poland of July 28, 1993³.

The announced changes initiated expert and analytical work as well as the public consultations. They are ongoing. At the time of writing the article, no draft laws regarding the announced religious reforms were submitted to the Sejm. Their shape and their entry into force are not entirely certain. The importance of religious issues in a modern country calls for carrying out a systemic analysis of the proposed changes.

2. Church fund and tax deductions

The most frequently raised denominational issue by the then opposition during the 2023 parliamentary election campaign was the abolition of the Church Fund and the reform of the financing system for religious associations and the issue of tax deductions. All parties that currently form the October 15 coalition, i.e. the Civic Coalition, the Left and the Third Way, announced far-reaching reforms in this area, emphasizing the need for the rapid abolition of the state Church Fund. One of the flagship promises of the opposition parties during the 2023 election campaign was the abolition of the Church Fund [Hukalowicz, 2023].

The Church Fund was established under Article 8 of the Act of March 20, 1950 on the State’s takeover of dead-end properties, the guarantee of the ownership of farms to pastors and the establishment of the Church Fund⁴. This is a legal institution enabling a form of compensation [Krukowski, 2008: 216] to be made

² Transcript of the Prime Minister Donald Tusk’s expose: <https://www.gov.pl/web/premier/stenogram-expose-premiera-donalda-tuska> [date of access: 10.11.2023].

³ The Concordat between the Holy See and the Republic of Poland, signed in Warsaw on July 28, 1993, Journal of Laws of 1998, No. 51, item 318.

⁴ Journal of Laws of 1950, No. 9, item 87.

to all religious associations with a regulated legal status in the Republic of Poland for landed properties taken over by the State Treasury. The administrator of the Church Fund is the minister responsible for religious denominations and national and ethnic minorities, i.e. currently the Minister of Internal Affairs and Administration.

The 2024 budget provides a record amount of 57 million PLN for the Church Fund. The Ecclesiastical Fund is used for pension and health contributions for the clergy, for maintenance and repair of churches and ecclesiastical buildings of historic value and for supporting the church's charitable and welfare activities. In 2024, out of the amount of 257 million PLN earmarked for the Church Fund, 246 million PLN is earmarked for pension and health care contributions for priests, and 11 million PLN is earmarked for charity and the protection of historic buildings. Support from the Church Fund is granted at the request of legal entities of religious associations. 23,429 people benefited from the Church Fund in 2023. However, there is a lack of effective mechanisms and control tools to determine whether those benefiting from the Church Fund are the clergy and whether they meet the requirements for support.

Therefore, on December 27, 2023, Prime Minister Donald Tusk announced the establishment of an inter-ministerial team to work on the issue of a new solution for the Church Fund. "We want to civilize this relationship. No one should be tempted to be confrontational towards religion or the church. The work on the new regulations will move towards the financial responsibility of the faithful, the voluntary deduction of those concerned. It must be a decision of the faithful, not a decision of the government"⁵. The team includes representatives of, among others, the Ministry of Finance, the Ministry of Defence, the Ministry of the Interior and Administration, the Prime Minister's Office, the Ministry of the Family, the Government Legislation Centre and the Committee for Public Benefit. The team is to carry out its tasks at meetings convened at least once a month. Substantive, organizational and legal as well as technical and office support for the team is provided by the Chancellery of the Prime Minister. The team, working under the leadership of Deputy Prime Minister Władysław Kosiniak-Kamysz, is also to assess the charitable, educational and welfare activities of religious associations, as well as the conservation and renovation of sacred monuments. The core task of the team is to propose legal solutions, including legislation. The

⁵ <https://www.money.pl/gospodarka/fundusz-koscielny-do-likwidacji-rzad-wyslal-sygnal-zmiany-od-2025-r-6978229887547904a.html> [date of access: 27.12. 2023].

first conclusions and report on the work of the inter-ministerial team are to be presented by March 31, 2024. The political declarations indicate that the system of financing religious associations which is in force in Poland is to be finally reformed in 2025. The reform is expected to result in the abolition of the Church Fund and the introduction of laissez-faire solutions creating a system of financial responsibility of the faithful for their religious associations by establishing a voluntary tax deduction for those interested in supporting their religious association.

However, the replacement of the Church Fund by a tax write-off may result in more money flowing out of the state budget to religious associations than before. The reform in this regard must therefore be well thought out and calculated and precisely implemented.

It is worth recalling that this is already the second attempt to reform the system of financing religious associations in Poland. In 2013, while implementing his expose, Donald Tusk initiated talks with religious associations, which led to the drafting of a bill to replace the Church Fund with a voluntary tax write-off. However, the bill was sent to the public consultation and was never passed. Thus, the idea from years ago [Szkwarek, 2023] is back. Let us emphasize, in case of the abolition of the Church Fund, one of the proposed solutions is the introduction of a tax write-off for believers and members of religious associations. This was already proposed in 2013 by the PO-PSL government with Prime Minister Donald Tusk. At the time, the draft assumed that the deduction would amount to 0.5 per cent of PIT, while the Church Fund would be abolished. As a result, religious associations would have independently financed the social security and health insurance contributions for the clergy. The advantage of the tax deduction is greater transparency of the church finances. The faithful will gain insight into their condition and how they are spent. The new system will force the clergy to be more active and to care for the faithful. To put it bluntly-it will force the church to solicit the faithful and increase the quality of pastoral services [Matwiejuk, 2013].

Solutions for tax write-offs or the outright church tax have been introduced and active for many years in democratic countries such as Germany. The current system of financing religious associations from the church fund, i.e. from the state budget, i.e. from our taxes, is a Stalinist anachronism from the early 1950s, when Bolesław Bierut's team was in power.

Changes in this area are inevitable. The sooner they are introduced the better for the state, for religious associations, and for the faith communities and society. They should be introduced in accordance with the Constitution of the

Republic of Poland, which stipulates that churches and other religious associations shall have equal rights, and the relations between the Republic of Poland and churches and religious associations shall be defined by laws passed on the basis of agreements concluded by the Council of Ministers with their relevant representatives [Garlicki, 2007]. This is also crucial because since 1990 the Church Fund has also been a financial and legal guarantee of the constitutional principle of cooperation between the state and religious associations. All in all, its realization depends to a large extent on the possibilities and will of the partners of potential cooperation [Borecki, 2022].

3. Cemeteries and burying the dead

One of the most important and urgent areas in need of reform is cemetery law. The Law of January 31, 1959 on cemeteries and burying the dead⁶, which regulates the funeral rule in its broadest sense, is 64 years old. The establishment, operation and liquidation of cemeteries, burial and entitlement to a grave, the declaration of death, and the storage, transport and cremation of the remains are all standardized⁷. Despite numerous attempts at thorough revision, it is an archaic act reproducing provisions from the period of existence of the Second Republic of Poland and contains linguistic phrases specific to that period found in the Act of March 17, 1932 on burying the dead and ascertaining the cause of death⁸. The current legislation in this area has become outdated and it is in need of modernization. It is surprising that no political party raised the problem of cemetery law reform in its election program presented during the campaign in the last parliamentary elections [Kiebzak, 2023].

After the formation of Donald Tusk's coalition government, the topic of reforming this area of life returned. It was announced that works on a new law on cemeteries and burying the dead would be resumed soon. However, there is no mention on the website of the Government Legislation Centre of the commencement of work on the draft law. In principle, the new law is intended to modernize the burial process, bringing it up to the standards of European

⁶ Journal of Laws of 2023, No. 887, item 1688.

⁷ For more on the Act: P. Drewnowski, *Ustawa o cmentarzach i chowaniu zmarłych. Komentarz*, Warszawa 2017 oraz E. Darmorost, *Ustawa o cmentarzach i chowaniu zmarłych. Komentarz*, Warszawa 2014.

⁸ Journal of Laws of 1932, No. 35, item 359.

countries and in line with modern requirements. According to the opinions of experts and the Polish Chamber of Funeral Industry.

Among the most important criticisms of the solutions for cemeteries and burying the dead, the Council of Ministers, in the justification of the draft of the new law of 2023, indicated:

- the low quality and long processing time of data on the causes of death in Poland, resulting, among other things, from the way information is collected in the form of paper death cards;
- problems in finding the person responsible for death certification in the case of out-of-hospital deaths;
- procedures related to burial and registration of death are burdensome for citizens, physicians and administration, mainly due to the way data are submitted in paper form and the lack of optimal use of state data resources;
- the lack of precise regulations concerning the reservation of a burial place, the right to a grave, the right to organize a burial, the closure of a cemetery or the liquidation of a grave;
- lack of regulation of burials outside cemeteries;
- anachronistic regulations on the organization of state funerals;
- lack of data on the number and location of cemeteries, especially historical cemeteries;
- sub-optimal use of state data resources on graves and cemeteries of special character in terms of information exchange with cemetery owners;
- lack of instruments to protect graves of persons of merit for the Republic of Poland;
- lack of precise regulation of the functioning of enterprises in the funeral industry⁹.

Among the most important shortcomings and defects of the act, also from a practical point of view, in my opinion, are: lengthy funeral procedures, failure to regulate burials outside cemeteries, and the lack of the institution of a coroner.

These and other problems have been pointed out for many years by the Supreme Chamber of Control as part of its inspection activities and by the two guardians of individual rights, the Ombudsman and the Ombudsman for Children. Citizens, undertakers and NGOs are also critical of the state of regulation.

⁹ Information on the reasons and need for the solutions planned in the draft of the new law on cemeteries and burial of the dead, <https://www.gov.pl/web/premier/projekt-ustawy-o-cmentarzach-i-chowaniu-zmarlych2> [date of access: 15.11.2023].

The October 15 Coalition and the Donald Tusk Government are therefore faced with the urgent need to enact a new law on cemeteries and burying the dead. The problems are defined and identified in this respect. From the point of view of the state and of the citizen it is essential to ensure the strengthening of the state supervision over the activities of funeral operators, including the introduction of a register of operators and a ban on unregistered operators. The state must have complete and absolutely reliable information in this area of society's functioning. It is important to introduce regulations abolishing cumbersome and already anachronistic solutions for citizens in the area of ascertaining, documenting and registering deaths, funerals and the right to a grave.

Certainly, a fundamental objective of the new law should involve: the use of experience and modern solutions successfully operating for many years in other countries of the European Union and the use of technological progress, including, for example, the transfer of the administrative procedures related to deaths and funerals and the functioning of burial sites from the paperwork into the Internet. It is absolutely necessary to introduce an electronic death card and an electronic birth card with annotation of stillbirth, as well as electronic: cemetery books, register of graves and resting places and cemetery register.

From a practical point of view, it is also important to establish a new institution, the coroner, and to define precisely the scope of his or her competences and responsibilities relating to the ascertainment and documentation of deaths. Such a person summoned by citizens or other authorized entity should undertake, without any doubt, to ascertain and document a death.

The draft of the new law on cemeteries should introduce new, clear and precise rules concerning the liquidation of earth and masonry graves, as well as simple and easy accessibility to information on the payment of a grave and the possible date of its liquidation. As practice indicates, it is necessary to develop a regulation on the protection of the right to a grave and against grave robbery as well as the norms related to the right to reserve a burial place and determine its order [Sewastianowicz, 2023].

The current Law on Cemeteries and Burial of the Dead prohibits, in principle, burials outside a cemetery. In Poland, the basic and most common method of burying the dead is to place the body in an earth or brick grave. Cremation, burial at sea and the use of the body for scientific purposes are also permitted. In view of the increasing problem of the lack of space in cemeteries, it is necessary to liberalize the arrangements for burial forms. A new statutory regulation will have to liberalize burial forms following the example of Western European

countries or the USA. In the Netherlands, you can be laid to rest in a 'living coffin', while in the US, you become fertile soil or a 'rack' for coral reefs after death [Arend-Czekąła, 2022].

More liberal proposals are contained in the draft Funeral Law bill by the (Un) forgotten cemeteries initiative¹⁰, which brings together supporters of changing the cemetery law in Poland and the funeral rule. The authors of the bill also allow ashes to be buried outside cemeteries by scattering them on private property, with the consent of the owner, and on unfenced public property, without the consent of the owner. They also introduce the concept of organic burial in organic cemeteries. This consists in the placement of the unembalmed remains dressed in natural materials in an organic coffin or the placement of the remains or ashes in an organic urn in an organic grave. The planting of trees and shrubs would be permitted on such graves. In an organic cemetery, an indefinite right to a grave would arise on the basis of a burial contract with the cemetery owner upon payment of a one-off fee.

The possible introduction of these changes would be a significant step forward in the reform of the cemetery law in Poland. Especially since the state is the guarantor of the right to burial [Mezglewski et al., 2011: 218]. It is worth noting at this point that liberalization and changes to the arrangements are progressing worldwide. In the USA, these have already gone very far. Which was, of course, related to the lack of cemetery space for classical burials. Capsula Mundi, Bios Incube, recompose, resomation, promesia are the latest burial methods. The possibilities for alternative burial are many, but there is no doubt that the law in the future should adapt to the changes in this sphere of social life, so that we can see their real effects [Baylor, 2022].

Will the liberalization and modernization of the law on cemeteries and on the burial of the dead be achieved under the October 15 Coalition government? Unfortunately, there is not much indication of this.

4. Religious Education classes in schools

In the parliamentary election campaign of the political groups of the then opposition, various more or less radical ideas were put forward to change the legal

¹⁰ The funeral law bill is available at: <https://niezapomnianecmentarze.pl/lib/lgenhr/Prawo-pogrzebowe---projekt-2022-11-16-lgny25nd.pdf> [date of access: 12.10.2023].

regulation of the teaching of Religious Education and Ethics in public schools. Proposals were made to remove Religious Education and Ethics from schools, to limit funding for Religious Education and Ethics in schools, to limit the number of hours of Religious Education and Ethics, to introduce the principle that Religious Education and Ethics would be organized on a compulsory basis during the first or last lesson, to count the grade from Religious Education and Ethics towards the average grade and to remove the grade from the Religious Education and Ethics certificate. The New Left has made this issue one of its most important election slogans and program demands. The party's reform announcements were the most radical. Much more moderate in the area of religion were the election theses of the Civic Coalition. It excluded, for example, support for the idea of removing Religious Education and Ethics from schools, rightly considering it to be contrary to the Polish Constitution of April 2, 1997¹¹. The Third Way, on the other hand, ignored these issues during the election campaign, signalling an increase in the participation of school communities in deciding the size and manner of Religious Education and Ethics lessons on their premises. The then ruling coalition was the declared opponent of the changes in principle.

The removal of Religious Education from schools was ultimately considered too radical and, most importantly, contrary to the Polish Constitution. In the opinion of the coalition, the postulate of the radical part of the New Left was contrary to constitutional provisions guaranteeing parents the right to provide their children with moral and religious upbringing and teaching in accordance with their beliefs¹². It also violated the constitutional right of legally regulated religious associations to teach Religious Education at school¹³. In addition, it violated the provisions of the Concordat of July 28, 1993 between the Holy See and the Republic of Poland. This was criticized by the Polish Bishops' Conference of the Catholic Church, which regarded the idea as an attack on individual rights [Rasiewicz, 2023].

The idea of limiting the financing of Religious Education lessons was also very quickly recognized as unrealistic. The implementation of this demand requires an amendment to the Act of September 7, 1991 on the educational system¹⁴ and at least a change in the interpretation of the concordat provisions. In Article 12,

¹¹ Journal of Laws of 1997, No. 78, item 483.

¹² Art. 53 section 3 of the Constitution of the Republic of Poland.

¹³ Art. 53 section 4 of the Constitution of the Republic of Poland.

¹⁴ Journal of Laws of 1991, No. 95, item 425.

the Act stipulates that public kindergartens and primary schools organize Religious Education instruction at the request of parents, public secondary schools at the request of either parents or pupils themselves; upon reaching the age of majority, pupils decide about Religious Education instruction. At the same time, the minister responsible for education and upbringing, in agreement with the authorities of the Catholic Church and the Polish Autocephalous Orthodox Church and other churches and religious associations, determines, by regulation, the conditions and manner in which schools perform the related tasks. Article 12 of the Concordat, which concerns the teaching of Catholic Religious Education at school, states that the state guarantees that kindergartens and public primary and secondary schools organize Religious Education lessons in accordance with the wishes of those concerned. The list of priorities to be changed in the education system leaves *de facto* the remaining demands from the parliamentary election campaign period.

After Donald Tusk's Council of Ministers was sworn in, the new Minister of Education Barbara Nowacka announced changes in education consisting in: limiting Religious Education classes to one hour paid from the state budget; if there is a decision by local authorities, parents who would want their children to have more of Religious Education classes, will be able to influence this decision, including its financial aspect, she stressed. She also announced additional changes including placing Religious Education classes as the first or last lesson. In this way, students who are not enrolled in the classes will be able to avoid 'empty time slots between classes' in the schedule. Nowacka has also indicated that she will work to ensure that the Religious Education grade will not appear on the school certificate [Pryga, 2023]. The reform pledges made were not consulted with the coalition partners and caused serious disagreements and political tension. The conflict within the coalition with regard to Religious Education was mitigated by Prime Minister Donald Tusk, who claimed as recently as last year that Religious Education should not be taught in schools because its presence there "has become one of the most effective tools for the secularization of the young generation of Poles" and by announcing consultations with the church side where required by law [Krzyżak, 2023]. The effect of the situation was to limit the scope of the planned reforms concerning the teaching of Religious Education and Ethics in Polish schools only to the non-counting of marks from Religious Education and Ethics to the average. On January 26, 2024, a draft regulation of the Minister of Education amending the regulation on the assessment, classification and promotion of pupils and students in pub-

lic schools was submitted for public consultation [Sewastianowicz, 2023]. In the draft regulation, the provision on Religious Education and Ethics has been removed, which consequently means that grades in these subjects will not be included in the average grade¹⁵. These grades will therefore have no bearing on whether a pupil receives a certificate of distinction. The proposed changes are to be introduced from the new school year, i.e. September 1, 2024. The abandonment of the inclusion in the average grade of the annual or final grades of Religious Education and Ethics classes, which a pupil is not obliged to attend (they are voluntary), is justified by the fact that the annual or final grade of these classes does not have an impact on the average grade obtained. Seven opinions were submitted during the public consultation. A positive opinion on the proposed changes was submitted, among others, by the General Council for Higher Education and Science. Negative opinions on the proposed amendments were submitted, inter alia, by the Polish Ecumenical Council, which brings together the largest religious associations in Poland, and the Polish Bishops' Conference of the Catholic Church¹⁶.

Unfortunately, the ruling coalition and the Minister of Education are not carrying out any work on the reforms announced during the election campaign concerning other aspects related to the teaching of Religious Education and Ethics in public schools. Thus, work on: limiting the number of hours of Religious Education and Ethics, introducing the principle according to which Religious Education and Ethics would be organized obligatorily during the first or last lesson, and removing the grade in Religious Education and Ethics from the certificate. Whether this means a permanent abandonment of the announced reforms or merely their postponement in time remains to be seen. Of course, the answer to the question as to why and for what reasons the coalition's 15 October election program is not being implemented to the extent announced regarding Religious Education instruction in public schools remains to be seen. Although it has not yet been too long since the new coalition came to power, there are opinions that not much is happening regarding the teaching of Religious Edu-

¹⁵ The draft regulation of the Minister of Education is available on the website of the Government Legislation Centre: <https://legislacja.rcl.gov.pl/projekt/12381254/katalog/13033410#13033410>.

¹⁶ The positions reported in the public consultation are available on the Government Legislation Centre website: <https://legislacja.rcl.gov.pl/projekt/12381254/katalog/13033410#13033410>.

cation or Ethics in schools. At the same time, there are calls for no reform in this area and appeals to fight to defend catechesis in schools.

5. Other proposals to amend the religious law

In the election campaign for the 2023 elections to the Sejm and the Senate, the then opposition political parties also pointed to other problems to be solved in the state's relations with religious associations.

The New Left preached most and most often about the need for changes in these relations, emphasizing the need for a secular state. This is a traditional demand of the left-wing circles. The program of changes additionally included: liquidation of tax privileges for religious associations (tax allowances and exemptions), termination of the 1993 Concordat, combating crimes committed by the clergy (including paedophilia) and abolition of the conscience clause for doctors. The New Left announced the introduction of income recording by religious associations and the curtailment of the practice of religious associations acquiring agricultural land from the state free of charge or for very low prices, and the abolition of the exception to the restrictions on agricultural land trading. It also declared-like Poland 2050-to change the existing solutions regarding the criminalization of offences against religious feelings.

The Poland 2050 party also pointed to: the introduction of restrictions on the financing of enterprises run by religious associations, the regulation of price lists at cemeteries and the participation of public officials in religious ceremonies. She supported the establishment of an unspecified commission to investigate financial irregularities in the state's relations with religious organizations.

The Polish People's Party emphasized the need for reforms in this area, taking into account the friendly separation of the Church and the state. The People's Party program regarding the state's relations with religious associations was very general and, apart from the liquidation of the Church Fund, it did not contain any significant specifics.

The Civic Dinner advocated the introduction of a ban on financing the economic activities of dioceses, parishes, religious orders and of other church institutions from public funds, excluding charity, care, educational and scientific activities.

No political party has proposed a reform related to donations to religious associations. In recent years, this matter has caused numerous controversies [Pietrzak, 2013: 292]. There was also no proposal to introduce reforms of the organization and functioning of religious chaplaincies conducted in the public sphere by religious associations.

It is worth emphasizing that two political groups, the Law and Justice and the Confederation, were in favor of maintaining the status quo in terms of the state's relations with religious organizations. Both parties were opponents of any religious reforms.

The election declarations submitted by political groups during the parliamentary campaign and indicated above are not actually implemented despite the takeover of power by the political groups that announced them. Perhaps they will be implemented as time passes and the new executive power becomes stronger. Unfortunately, many years of experience in implementing electoral programs in Poland and keeping (or rather not keeping) political commitments have proven that this is unlikely. Of course, we must also remember that some of the election plans and announcements cannot be implemented due to the so-called parliamentary mathematics, i.e. the number of votes that the ruling coalition has in the Sejm and the risk of using the so-called veto by the President of the Republic of Poland. An additional factor indicating the practical impossibility of implementing the electoral program announced by the winning political parties regarding the state's relations with religious organizations are the differences and conflicts within the October 15 Coalition.

6. Conclusions

Submitted by political groups during the parliamentary campaign for the Sejm and Senate in 2023, election declarations concerned religious issues, and, in particular, the relationship between the state and religious organizations. The proposed changes resulted from a long-standing public debate on the assessment of the policy and the state's attitude towards religious associations [Łupak, 2023]. The ruling Coalition presented a number of proposals either radical or minor. Some of them were impossible to implement from the very beginning. However, they escalated the political situation and enlivened the election debate. And that was probably their main goal. This group of political announcements includes such election slogans as: termination of the Concordat of 1993, complete and

immediate removal of Religious Education from schools and introduction of recording the income of religious associations. In the face of political realities, criticism of the President of the Republic of Poland and the threat of using a veto, strong opposition and the lack of a qualified parliamentary majority, these and other announcements of religious reforms are basically impossible or at least very difficult to implement in the 10th term of office of the Sejm and the 11th term of office of the Senate in 2023–2027. This is also proven by the fact that despite the takeover of power by political groups that proclaimed the need for changes in this area, the changes have not been actually implemented. For example, no draft new act or changes to the currently applicable acts regulating religious issues have been submitted. However, it is possible that the changes will be implemented in the near future, after the new executive power becomes stronger and the results of the presidential elections in 2025 are favorable to the government. The current history and experience in the implementation of electoral programs in Poland and the failure to keep political commitments indicate that full implementation of the announced program of correcting the relations between the state and religious organizations is unlikely. An additional factor indicating great difficulties in implementing the project presented in 2023. election program regarding the state's attitude towards religious associations, there are differences, frictions and conflicts within the October 15 Coalition. The question remains open: What changes are possible during this parliamentary term? The first actions taken by the ruling coalition indicate that the priority seems to be changes related to teaching Religious Education and Ethics in schools and the liquidation of the Church Fund.

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