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NEIL COTE

Who says this isn't a religion?

CLEARWATER — One thing about the Church of Scientology: the folks in charge sure do things the hard way.

For 40 years, they feuded off and on with the Internal Revenue Service, which viewed Scientology as a for-profit brain-washing racket instead of just another religion in want of federal tax exemptions.

At times, the feuding got awfully ugly, with Scientologists getting sent up the river for burglary and other niceties that church people don't normally commit - well at least those not named Jim and Tammy

Last week, the IRS finally gave up, granting tax-exempt status to practically all of Scientology's 167 corporate entities. They're still rejoicing at the former Fort Harrison Hotel.

Well not to rain on their parade, but I can't figure out why it took the church four decades to convince the feds that Scientology really is a religion. The issue might have been settled in a matter of minutes had the Scientologists simply unveiled the secret scriptures of their founder, the late L. Ron Hubbard.

I've never read those scriptures — remember, they're secret. All I know is what I've read from Operating Thetans (very advanced Scientologists) who strayed from the flock. But if what those O.T.'s said was on the level, then the scriptures would have proved long ago that there really is a spiritual side to Scientology psychobabble.

Maybe even the feds would have agreed - that is, if they hadn't carted church leaders off to the nut house.

For Xenu's sake

At least in the old days - maybe still -Operating Thetans would be taught that the universe is in such a mess because of Xenu, the deposed tyrant of the 76-planet Galactic Federation, which 75 million years ago broke up much in the manner of Planet Earth's eastwhile Yugoslavia.

You see. Xenu had made himself a slew of enemies by capturing beings from other planets, freezing them in an alcohol-glycol compound, and flying them to Earth then known as Teegeeack — in spaceships

which resembled DC-8s.

According to Hubbard, some of these poor beings were said to have been captured after they had been duped into showing up for a phony tax investigation. The Galactic Federation's IRS must have been even more ruthless than our's.

Upon being overthrown, Xenu was imprisoned in the middle of some mountain. He remains there today, but has already contaminated our souls or "thetans" with bad karma — something the Scientologists refer to as "engrams."

Anyway, until our thetans are cleared of engrams, we're destined to lead one unsatisfying life after another. Scientology counseling or "auditing" is said to clean thetans like ammonia cleans glass. Thus those \$800-per-hour sessions really are a bargain.

Oh yes, ultimately the Operating Thetans would learn that Hubbard is God.

You say Satan, I say Xenu

What's that you say - all this is preposterous? Well before we get too judgmental about Scientology's merits, let's do a little religion comparing.

I was raised a Roman Catholic. We didn't have Xenu but we did have Satan, who also got banished to an underground prison after losing a power struggle for the universe. Like Xenu, Satan supposedly is still capable of wreaking havoc with our lives.

And instead of "auditing," the Catholic church performs exorcisms. True, "auditing" is more expensive, but the auditee probably doesn't throw up as much.

You have to wonder why the Scientologists didn't just come right out and tell all this to the IRS, not to mention to the rest of us. After all, if Xenu really looms as such a thetan-shredder, don't the Scientologists have a moral responsibility to forewarn everyone? Why should "auditing" be like higher education and really good medical care - a privilege for the wealthy?

I once posed those questions to the paramilitary types who call the shots at the Fort Harrison. They never answered anything directly, but earlier this year, they did send The Tampa Tribune some sort of Scientology bible, which is replete with vague spiritual references and lots of color photos of smiling families.

Nothing about Xenu or Teegeeack or the Galactic Confederation. Nothing about the fact that Hubbard died on the lam whereas Jesus was nailed to a cross. The Scientologists probably didn't think we were ready for that.

Either that or they were content to have