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April 13, 1967

Board Assigns 696

Student Missionaries 315

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ATLANTA (BP)--In June, an integrated team of 13 student summer missionaries will attack critical target areas in St. Louis, attempting to infiltrate youth gangs, plot a strategy for an inner-city housing project, and begin new work in an unchurched area.

The students are part of a record 696 student Summer Mission Volunteers assigned by the Southern Baptist Home Mission Board to reinforce the work of career missionaries across the nation.

Baptist Student Unions are sponsoring 107 of the record figure, said Beverly Hammack, director of the board's summer missions ministry.

More than 9,000 students have been summer missionaries during the 23 years of the program.

Several in the St. Louis task force will be housed in either a high-rise apartment or in another housing complex to experiment in securing information and enlisting volunteers to work in such areas.

Pairs of students will work as evangelism teams in the Oregon-Washington area and the rural areas of Tennessee, working with youth and youth leadership in churches and conducting youth revivals.

Student missionaries also will be returning this year to such hot spots as the Watts area of Los Angeles, the Hough District of Cleveland, a crowded Brooklyn community in New York City, and a predominately Czechoslovakian neighborhood in Chicago.

Assignments range from construction work on pioneer churches and recreation work to preaching, counseling, surveying and work in Baptist centers.

Of the 589 volunteers sponsored by the Home Mission Board, 357 are single women, 182 single men. Twenty-five couples were assigned. The record total of 696 includes 37 Negro students.

The list also includes some outstanding students, such as valedictorians, a former head page in the U. S. Senate, a "Miss U.S.A. Cheerleader" finalist, and "Miss Top Teen 1965."

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Faculty Training Projects 316
Include 8 Church Colleges

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WASHINGTON (BP)--Eight church-related schools are among 51 colleges and universities in 31 states that have been awarded \$2.5 million for institutes and workshops to develop faculty members.

The Office of Education of the U.S. Department of Health, Education, and Welfare announced that 2,200 experienced and prospective faculty members in public and other non-profit schools of higher education would participate.

No Baptist colleges were listed in this first project for special training in the use of educational devices. Faculty members in Baptist schools, however, are eligible to participate and to apply for stipends.

The program is planned to train teachers in the use of teaching machines and computer-assisted instruction. The educational media will also include motion pictures, educational radio and television, film strips, slides, recordings, and other devices being developed.

Three types of programs are included: (1) short-term workshops of two weeks, (2) short-term institutes of 10 weeks, and (3) full semester or academic year programs. Faculty members wishing to participate must apply directly to the host institution. Of the eight church-related schools five are Roman Catholic, two Methodist, and one Disciples of Christ.

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Nonprofit Publications
Face Tax on 'Ad' Profits

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WASHINGTON (BP)--The Internal Revenue Service is preparing to issue a regulation to tax income from advertising carried in nonprofit publications which compete with tax-paying commercial magazines according to a report by United Press International (UPI).

Sources available to Baptist Press, however, report that advertising in religious publications such as Baptist state papers probably would not be affected.

A spokesman for Internal Revenue Service would not discuss the UPI report with Baptist Press. All he would say is that "The matter is under active study. A guess as to how or whom it will affect is premature."

The Internal Revenue Service would not furnish any background material on the issue that has been a subject of controversy for the past seven years.

The UPI report says that the new regulation is scheduled to appear before the end of April. But it also said, "The possibility of a last-minute hitch cannot be ruled out, in view of the powerful backstage pressures involved."

News reports in 1964 and 1965 affirmed that the Internal Revenue Service was going to issue its new regulation soon. Dissension within IRS as well as opposition from strong nonprofit publications are reported to have caused the delay.

There are more than 700 periodicals in the United States which are published by tax-exempt societies and associations. The UPI reported that last year these publications grossed about \$110 million in advertising income.

A survey of 24 Southern Baptist state papers in 1966 reveals that these papers received \$324,616.80 in advertising income.

Since the proposed new regulation reportedly would impose taxes only on nonprofit publications that make an advertising profit, this would automatically eliminate most religious publications.

Among the larger nonprofit publications that would be affected by the new rule are: the National Geographic Magazine (\$6 million a year advertising income), the Journal of the American Medical Association (\$10 million), Nation's Business by the U. S. Chamber of Commerce (\$4 million), and analytical Chemistry by the American Chemical Society (\$1 million)

The argument is advanced that these types of nonprofit, tax-exempt publications in their advertising programs are in competition with those who do not enjoy tax-exempt status. They can offer advertising at a lower rate than those in business for profit.

Those who want to tax the advertising profits of the nonprofit publications claim that their advertising programs are unrelated to their reasons for being classified as "nonprofit."

Earlier this year Rep. A. Sydney Herlong (D., Fla.) pressed the Treasury Department for regulations imposing taxes on advertising profits by tax-exempt publications.

He said that among the 700 tax-exempt publications are some that are "fine" and that "could not be published except for advertising, much of which is of a complimentary nature and of doubtful advertising value." He added:

"However, it is not this use of this type of tax exemption that I protest. It is the abuse, such as advertisements which appear in these publications in an attempt to convince a prospective advertiser that he will get more for his advertising dollar by advertising in the tax-exempt publication than he would in publications which pay taxes on their profits. This certainly is unfair competition....

"We cannot by word support free enterprise and by action accept government support, which tax exemption on advertising profits really is. It seems to me that someone's slip is showing and it ought to be corrected."

Another point of complaint by the tax paying publications is that they have to pay higher postal rates than do those enjoying the nonprofit and tax-exempt status.

The lobbying activities of both the tax-paying and the tax-exempt publications and their associations have caught both the Internal Revenue Service and the members of Congress in a deadly cross fire.

If and when the new regulation is released, there will be public hearings, giving all interested parties an opportunity to testify. -30-

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Senator Asks Safety
Standards For Camps

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WASHINGTON (BP)--Senator Abraham A. Ribicoff (D., Conn.) has introduced a bill in the U.S. Senate to establish a federal-state program to improve safety standards for youth camps.

The bill calls for the development of camp safety standards by the secretary of Health, Education, and Welfare (HEW) after consultation with representatives of the states, private persons and organizations concerned with youth camping and camp safety.

If passed, an appropriation of \$2.5 million would provide grants-in-aid to assist states to develop and carry out compliance and inspection programs.

Baptist state assemblies and youth camps as well as those operated by other religious and private groups would be affected by the new standards.

Regulations on safety standards would be developed in such areas as personnel qualifications of director and staff; ratio of staff to campers; sanitation, health and medical services; food handling, water supply and water safety; swimming and boating equipment and practices; equipment; and building and site design.

The bill is not a federal licensing mechanism, Ribicoff explained to the Senate. "It is a reasonable attempt to establish minimum safety standards for youth camps, and to give parents a simple way to determine that the camp they select for their children complies with those standards."

A stipulation in the legislation would prohibit interference by any federal or state official in the "curriculum, program, or ministry" of any youth camp.

In a speech to the Senate, Ribicoff pointed out that each year about 6 million children attend resident or day camps or participate in travel camps or teen tours throughout the nation and overseas. In 19 states there are no regulations for such activities.

Ribicoff estimated that only 40 to 50 per cent of the more than 12,000 day, resident and travel camps throughout the country meet basic safety standards.

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