

May
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Baptist VIEWpoll Report

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Nixon Wins Approval
In Baptist VIEWpoll

by Martin B. Bradley

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NASHVILLE (BP)--A recent Southern Baptist VIEWpoll showed 83.3 per cent of Baptist pastors and 81.1 per cent of Sunday School teachers approving the way Richard Nixon is handling his job as President.

The poll gave Nixon 15 per cent more approval than the Gallup Poll of the same period. The Gallup Poll showed 65 per cent of the general public expressing approval of the way Nixon is handling his job.

When asked, "Just your first impressions--do you approve or disapprove of the way Nixon is handling his job as President?" only 7.7 per cent of the pastors and 9.1 per cent of the Sunday School teachers disapproved. "No opinion" was the response of 9.0 per cent of the pastors and 9.8 per cent of the Sunday School teachers. In the Gallup poll, 26 per cent voted "no opinion."

Concerning the future of integration, VIEWpoll asked, "Now thinking of the new administration--of course it is too early to have a definite opinion, but just your best guess--do you think integration will now be pushed faster, or not so fast?"

"Faster" was the opinion of 5.6 per cent of pastors and 6.8 per cent of the Sunday School teachers.

"Not so fast" was the opinion of 44.2 per cent of the pastors and 34.5 per cent of the Sunday School teachers.

"About the same" was expressed by the majority, 49.4 per cent of the pastors and 54 per cent of the Sunday School teachers.

Only 0.8 per cent of the pastors and 4.7 per cent of the Sunday School teachers voted "do not know."

There are indications that the reflection of Nixon's strength among Southern Baptist pastors and Sunday School teachers is associated statistically with what these groups think he will do concerning civil rights.

Among pastors disapproving of the way Nixon is handling his job, 27.8 per cent believe he will push integration "faster." Only 2.0 per cent of pastors approving the way Nixon handles his job believe he will push integration faster.

Among Sunday School teachers disapproving of the way Nixon is handling his job, 14.8 per cent believe he will push integration "faster." Of those approving of the way Nixon is handling his job, 5.0 per cent voted "faster" as their concept of how Nixon will handle integration.

In the Gallup Poll's recent survey of the same item, general public responses indicated 16 per cent believed the new administration would push integration "faster," while 48 per cent answered "not so fast."

A larger percentage of the Baptist pastors and Sunday School teachers indicated the push for integration will be "about the same" compared with the general public as revealed in the Gallup Poll (49 per cent and 54 per cent for pastors and Sunday School teachers to 28 per cent for the general public).

The strong showing of Nixon in the VIEWpoll indicates some basis for a continuing approval among Southern Baptists.

However, as pointed out in a recent publication of Roper Research Associates, a President's popularity level is subject to decided fluctuations. Events beyond control of a President are frequently decisive influences on this level.

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Baptist Press Feature

The VIEWpoll panel is composed of approximately 600 Southern Baptist pastors and Sunday School teachers. Selected to represent all Southern Baptist pastors and Sunday School teachers according to geographical locations, the panel is from Southern Baptist churches of all sizes membership.

Current VIEWpoll findings are based on 92 per cent response of the panel members.

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May 29, 1969

378 House Unit Agrees on Tax
Reforms on Church Income

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WASHINGTON (BP)-- The House Ways and Means Committee has agreed on a number of tax reforms related to churches, charitable agencies and private foundations.

Among the recommendations to Congress to be made by the committee are:

* Unrelated business income of churches, social welfare clubs, civic leagues, social clubs, and fraternal beneficial associations will be taxed.

* The general limit on the charitable contributions deduction for individuals will be increased from 30 percent to 50 percent.

* The unlimited charitable contribution deduction in special circumstances will be repealed, effective in 1975, but with limitations imposed in the interim.

* Moving expense deductions would be expanded to a limit of \$2,500, and would include expenses for house-hunting trips, temporary living expenses at the new job location, expenses related to the sale of the old house, and expenses related to the purchase of a new residence.

* New regulations for private tax-exempt foundations will be proposed to prohibit "self-dealing," to require distribution of income within one year, and to prohibit such foundations from engaging directly or indirectly in any activities intended to influence the outcome of any election (including voter registration drives) or to influence the decision of any governmental body.

Chairman Wilbur D. Mills (D. Ark.) said that the decisions being announced by the Ways and Means Committee "are tentative," that they are now being drafted in legislative language, and that final decisions would be made before recommendations are sent to the Congress.

While no specific date has been set for House action on the tax reform bill, chairman Mills hopes to have it passed and sent to the Senate prior to the August recess of Congress.

The tentative decisions of the Ways and Means Committee were announced in a ten-page document. It covered tax treatment of private foundations, other exempt organizations, charitable contributions, farm losses, moving expenses, corporate mergers and corporate securities, and multiple corporations.

This preliminary report is only a part of a long list of other tax reforms including proposals on taxation of the oil industry, capital gains, real estate, tax-exempt bond interest and estates.

The committee is working on legislation to close "loopholes" by which individuals and businesses reduce or eliminate their federal taxes. It is also considering proposals to lower taxes, especially for the poor.

There have been many complaints that private foundations abuse the tax-exemption privilege to perpetuate family wealth, play politics and engage in questionable activities at the expense of those who pay taxes.

The Ways and Means Committee has agreed on a long list of rules to apply to private foundations to assure that they abide by the reasons for their tax exemption.

For instance, private foundations are to be denied the right to make grants directly to individuals for purposes of travel, study or for other similar purposes. Such grants may be made, however, through tax-exempt schools or colleges or public charitable or religious organizations where the latter select the grantees.

The private foundation will also be given the responsibility of monitoring the grants it makes "to see to it that the funds are spent for the specified purpose." It must make full reports to the Internal Revenue Service.

Also, the private foundations will be required to make full public disclosure of its activities and tax reports.

Regarding other tax exempt organizations, the new tax reforms, in addition to taxing unrelated business income of churches and other agencies, would sharply curtail tax privileges in the purchase or improvement of property with borrowed funds by such agencies.

Such provisions are aimed at curbing the practice of borrowing money to buy a business, and repaying the loan out of tax-exempt profits.

Concerning charitable contributions, those who itemize deductions can generally deduct charitable contributions up to 30 percent of gross income. If a person's contributions plus income tax payments equal 90 percent or more of taxable income in eight of the 10 preceding years, however, he can deduct contributions in full.

While raising the general limitation from 30 to 50 percent, the committee decided on gradual reduction and finally repeal of the unlimited charitable deduction. No decision was announced about an earlier proposed three percent floor for deductions for gifts to churches and other charities.

In the case of gifts of appreciated property to churches or charity the committee has not yet decided how the appreciated value should be taxed.

At present, if property purchased at \$10,000 and now worth \$15,000 is given to charity, the donor can deduct \$15,000. He is not taxed on the \$5,000 gain in taxable income. The committee is seeking ways to tax the appreciated value of such properties.

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Pharr Named Education
Director For Florida

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JACKSONVILLE, Fla. (BP)--L. Keener Pharr of the Southern Baptist Sunday School Board in Nashville, has been named director of the education division of the Florida Baptist Convention.

Pharr is currently coordinator of the Coordinated Promotion Planning Office of the Sunday School Board's education division. He will assume the new duties here in mid-summer.

A native of Gadsden, Ala., Pharr previously was field services director for the Sunday School department at the nation-wide Baptist publishing and church education agency in Nashville, serving at the Sunday School Board since 1959.

Earlier, Pharr was minister of education at churches in Charlotte, N.C., Birmingham, and Fort Worth.

As director of the education division for the Florida Baptist Convention, Pharr will coordinate the work of the state convention departments that relate to the Sunday School Board, according to Harold Bennett, executive secretary-treasurer of the convention. The departments include Sunday School, Training Union, music, and student work.

Pharr is a former president of the Southern Baptist Religious Education Association, and former vice president of the Southwestern Religious Education Association. At the invitation of the Southern Baptist Foreign Mission Board, he has led Sunday School conferences in Japan, Korea, Taiwan, Hong Kong, and Singapore, and has also visited Baptist work in Australia and New Zealand.

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Thirteen Baptist Colleges
Get \$84,100 Science Grants

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WASHINGTON (BP)--Thirteen Baptist colleges in the United States will receive \$84,100 during 1969 in grants from the National Science Foundation for undergraduate instructional scientific equipment.

The National Science Foundation announced its 1969 awards of approximately \$4.6 million to 380 universities, colleges and junior colleges. The grants provide funds to help colleges and universities purchase scientific equipment needed for undergraduate instruction.

Of the 380 schools receiving grants in 1969, 86 of them are church-related. These colleges will receive \$646,900.

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Of these 86 church schools, 23 were Roman Catholic, 14 Presbyterian and 13 Baptist. Other denominational schools receiving the awards are: Lutheran (10), Methodist (9), Church of the Brethren (2), Friends (2).

One college from each of the following denominations also were given grants: Protestant Episcopal, United Church of Christ, Reformed, Seventh-Day Adventist, Christian Reformed, Wesleyan Methodist, Free Methodist, Evangelical Reformed, Evangelical United Brethren, Reformed Presbyterian, Church of God, Nazarene and American Missionary Association.

The undergraduate instructional scientific equipment program is one of several national science foundations programs to help colleges and universities in efforts to train the scientists and engineers required by the nation. In the past eight years it has assisted 1,086 institutions through 5,818 grants totaling \$52 million.

Grantee institutions must match the foundation funds by providing at least 50 percent of the equipment costs themselves.

The National Science Foundation is an agency of the federal government. Its purpose is to strengthen basic research and education in the sciences in the United States.

Five Southern Baptist colleges are among the 13 Baptist schools receiving the grants. They are:

Mercer University, Macon, Ga., \$4,300 for social sciences; William Jewell College, Liberty, Mo., \$4,900 for physics; Wake Forest University, Winston-Salem, N.C., \$7,500 for chemistry; Carson-Newman College, Jefferson City, Tenn., \$4,300 for physics; and Furman University, Greenville, S. C., \$4,300 for earth sciences, \$4,500 for social sciences, and \$6,400 for biological sciences.

Other Baptist schools, and the conventions with which they are affiliated, are: University of Redlands, Calif., American Baptist, \$10,800, chemistry; Temple Buell College, Denver, Col., American Baptist, \$3,300, Biological sciences and \$3,500, chemistry; Spelman College, Atlanta, American Baptist, \$1,800 chemistry; Kalamazoo College, Michigan, American Baptists, \$4,000, physics; Bethel College and Seminary, St. Paul, Minn., Baptist General Conference, \$2,700 chemistry, Benedict College, Columbia, S.C., American Baptist, \$2,900, mathematics and \$9,800 physics; Sioux Falls College, S.D., American Baptist, \$2,500, biological sciences; and Bishop College, Dallas, Tex., American Baptists, \$4,300 social sciences.