



News Service of the Southern Baptist Convention

---FEATURES

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News Analysis

Congress, Courts, Churches
Struggle With Tax Issues

by John W. Baker
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WASHINGTON (BP)--The taxpayers' revolt which hit local and state governments a few years ago has had a delayed impact on Washington. Congress is considering tax reforms which could vitally affect churches and their agencies. The U.S. Supreme Court is considering a case which could abolish tax exemptions to churches and could eliminate income tax deductions on gifts to churches.

Shortly before its summer recess the House of Representatives passed the most inclusive tax reform bill in its history. Although the bill must yet be considered by the Senate and the President, and although many proposals relating to churches were studied, here is how the House treated churches and taxation:

- * Deductions for contributions to religious groups are retained as presently provided;
- * Foundations operated by religious groups are exempted from the 7½ per cent tax placed on other non-profit foundations;
- * Businesses bought by churches and leased back to the managers in order to gain an advantage over competitors are removed from the tax-free status;
- * Donors of appreciated securities and property to churches and their agencies may continue to claim the full value of their contribution without paying capital gains taxes on the appreciated value.

Some changes may be made in the Senate. President Nixon has said that he is not in favor of the entire bill, but he has not yet said what parts he opposes. Pressure groups, including churches, will be active, but tax reform assuredly is in the offing.

After the U.S. Supreme Court begins its fall session in October, it will hear a church-tax case brought by a New York Attorney. This will probably be a landmark decision on tax exemption of church property used exclusively for religious purposes.

The Constitution, in the First Amendment, states that "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof." The Fourteenth Amendment says in part that "no state shall make or enforce any law which shall...deprive any person of life, liberty, or property without due process of law." This, according to the Supreme Court, prohibits states from interfering with First Amendment freedoms.

Frederick Walz, who says he is a religious man but not a church member, owns a tiny parcel of land on Staten Island, N.Y. He claims that tax exemption for churches increases his property taxes, puts money into churches' hands, and thereby establishes religion. Such action, Walz claims, interferes with his freedom of religion and is, therefore, unconstitutional.

If the Supreme Court agrees with Walz's argument, the special position churches have held in the realm of tax exemption and tax privilege will be destroyed.

Many Christians are concerned about the tax reform bill and the Walz case. Some say that a church which depends on exemption of its property from taxation or on such provisions as deductions for gifts to churches from an individual's income taxes puts itself in such a weakened position that it can have no viable message on separation of church and state.

Baptists have often held that their schools should not receive governmental grants or loans, because, they have contended, this would violate separation of church and state. Is there a difference between a direct subsidy to a church-related institution and an indirect subsidy to the church itself? This is not an easy question to answer.

The Baptist Joint Committee on Public Affairs has been active in the discussion on the churches and tax policy. Its Fourth Religious Liberty Conference in 1960 was on this subject. Last year the committee directed its staff to prepare a study of the problem and to develop a philosophy on tax exemption for church property.

This report will be considered by the committee in October. The final draft will be transmitted to the sponsoring conventions for their consideration.

The questions which must be answered are many and difficult. Should all church property be exempt from taxation or should only that part used for proclaiming the gospel and for the direct supporting agencies in the educational and evangelical functions be exempt?

How do you determine which property is directly and which is indirectly used exclusively for religious purposes?

Are colleges or hospitals exclusively religious or should they be tax exempt on some other basis?

What about the church-owned parsonage or the tax free housing allowance given to ministers?

What about business owned by churches in competition with tax-paying private business even when all of its profits go to the church for religious programs?

The time has arrived when church leaders and public officials must come up with answers to these and other questions.



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**Alaska Baptists Oppose Tax
Funds For Parochial Schools**

SITKA, Alaska (BP)--Messengers to the Alaska Baptist Convention staunchly opposed a ruling by the state's attorney general which leaves the way open for "contracts" with parochial schools to educate students for public school boards.

The convention adopted here a resolution urging Baptists to write to government officials concerning what they feel is a violation of the church-state separation principle in Alaska.

The resolution further urged "watchfulness over encroachments on the principle of church-state separation" and expressed "opposition to the use of public funds for supporting any parochial school."

The convention specifically took issue with a legal opinion dated April 18, 1969, by Alaska State Attorney General Gene Kent Edwards, and State Senators Edward Nerdes and Terry Miller.

The opinion states that "while it is provided that schools established by the state shall be free from sectarian control, nothing explicit prohibits the kind of contract here concerned or requires that the private school which is a party to such a contract be free from sectarian control."

Following this opinion, the Alaska State Commissioner of Education, Cliff R. Hartman, ruled May 5-7, that "under the provisions of this opinion, the state may contract with Monroe (parochial) High School in Fairbanks to provide for educational opportunities for an additional 20 to 25 high school students from the rural area."

It was also reported at the state Board of Education meeting when Hartman issued the ruling that the "private" (parochial) schools of Mulato and Holy Cross requested that these schools be operated by the state in fiscal year 1970.

Baptists in Alaska reacted strongly to these developments, stating in their resolution that the "opinion of the Alaska State Attorney General does not appear consistent with the 1963 opinion of U. S. Supreme Court Justice William O. Douglas."

Justice Douglas' opinion was quoted as saying that "financing a church either in its strictly religious activities or in its other activities is equally unconstitutional. As I understand the 'establishment clause,' budgets for one activity may be technically separable from budgets for others, but the institution is an inseparable whole, a living organism which is strengthened in any department by contributions from other than its own members. What may not be done directly may not be done indirectly, lest the establishment clause become a mockery."

Following the convention, the executive secretary of the Alaska Baptist Convention, E. W. Hunke, told reporters here that he hoped the news and communication media would investigate the issues at stake in the Attorney General's ruling, and give broad coverage to such use of public tax funds.

In other major actions, the convention adopted a \$224,189 budget for 1970, voted to begin work on a 25-year history of the convention, authorized preliminary planning for a multi-story office building in Anchorage, and voiced support of a proposed Billy Graham evangelistic crusade in Alaska in 1970.

For the first time, the convention reported that membership in the convention's churches exceeded the 100,000 mark, and that total annual church receipts exceeded \$1 million.

The pastor of the North Pole First Baptist Church, Bill Duncan, was elected president of the convention. Duncan had been first vice president previously.

The next convention was scheduled to meet at the First Baptist Church, Anchorage, Alaska, Aug. 11-13, 1970, for special 25th anniversary services.

New US-2ers Begin
Missionary Service

by Sue Brooks

ATLANTA (BP)--James Wright is soon beginning two years of missionary service in New York City under the supervision of James Wright.

Sounds confusing, but you're not seeing double.

James K. Wright, a 22-year-old graduate of Georgia State College in Atlanta recently appointed as a US-2 missionary for Southern Baptists, will be assisting James S. Wright, 33-year-old career missionary in New York.

The younger Wright was among 34 young persons who were commissioned as US-2 missionaries recently by the Southern Baptist Home Mission Board during a week's orientation at Ridgecrest (N.C.) Baptist Assembly.

Handling probable confusion about his name (the two men are not related) will be a small challenge in view of the other assignments facing Wright and the other US-2ers.

Since 1965 the denomination has placed college graduates 27 or under on various mission fields in the U.S. for two years, hence the Tag US-2.

Married or single (this year eight couples were appointed), the young missionaries may reinforce work of regular missionaries, serve as replacements for missionaries, leaving on vacation or permanently or even initiate missionary endeavors on a particular field.

For example, US-2er Wright, a licensed minister, will preach on Sundays at the Bayside Baptist Mission in Queens, a mission sponsored by the Highland Avenue Baptist Church where missionary Wright is pastor.

He also will operate a teen center in a youth hostel behind the Highland Avenue Church and help develop a fledgling congregation of Portuguese-speaking people in Manhattan.

A photographer, Wright had been working part-time for several years as the photo lab technician at the Southern Baptist Home Mission Board, Atlanta. At Georgia State College, he was photographer for the school newspaper and a past president of the Baptist Student Union and the interfaith council.

He also was named to the honor society in his major field, psychology.

He has served two summers as a student missionary, first in Oregon-Washington and most recently in another pioneers missions area, Hawaii.

Wright's outstanding and active student career is typical of the new US-2 Corps.

Many of the students are honor graduates and are listed in Who's Who Among Students in Colleges and Universities. More than half of them have served as student summer missionaries both in the U.S. and overseas.

One young lady, Rita Edmunds of North Carolina, is a former Miss Asheville and in the same beauty pageant was named Miss Congeniality. She will be working on a metropolitan missions field, Cleveland, Ohio.

Upon completion of their assignments, the US-2ers will receive severance pay of \$50 per month of service (\$75 for couples) and a 25 percent bonus if they continue their education.

NOTE TO EDITORS: Information and special stories about US-2 Missionaries appointed from your city or state being mailed separately by the SBC Home Mission Board.

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Jews Merely Being Tolerated In South, Conference Told

LOUISVILLE (BP)-- Jews are merely being tolerated in the South, and are in a marginal and ambivalent position, History Professor Leonard Dinnerstein of Rutherford, N.J., told the first Jewish-Baptist Scholars Conference here.

This is in spite of the fact that historically Jews have made every effort to remain as inconspicuous as possible, the New Jersey college professor noted.

Dinnerstein, professor at Fairleigh Dickinson University in Rutherford, N.J., and at Columbia University in New York, said that Judiasm encourages Jews to speak out on social issues, but in the South, Jews are often afraid to voice opinions.

He quoted one Mississippi Jew as saying, "We have to work quietly, secretly. Anti-Semitism is always right around the corner. If we said out loud in temple what most of us really think or believe, there wouldn't be a temple here anymore. We have to at least pretend to go along with things as they are."

Dinnerstein said that every statement by Northern Liberal Jews advocating civil rights for the Negro causes some Jew to suffer at the hands of white racists in the South.

He told the 72 participants in the conference, 32 of them Jewish, 40 Baptist, that Jews in the South "shiver" every time a protest letter is signed with a Jewish name. "They are afraid some individual will upset the presently-existing delicate balance for the entire ethnic group," he said.

"The greatest fear of all," he said, "is that the next Jewish newcomer to town may be an agitator, a 'pink,' an organizer for the AFL-CIO, or even a worker for some Negro cause."

In many countries Jews are afraid to refuse an invitation to dinner in the home of Christian friend, claimed the professor. "It doesn't matter about previous engagements, or if they have a headache. They go. They don't want to offend their gentile friend by refusing."

Dinnerstein pointed out that many Jewish rabbis are judged by how well they are assimilated into the Christian culture. He said they often are prevented by their congregation from exercising freedom of the pulpit.

"Fear of anti-semitism sets the tone for almost all Jewish behavior in the region (the South)," he asserted.

Temple bombings in Nashville, Atlanta, Miami, Birmingham, Jacksonville and Jackson were cited as proof of anti-semitism. In January of 1967 Jewish gravestones in New Orleans were desecrated and marked "they shall die," and "Six million--was it enough?"

A recent Gallup Poll asked the question, "Would you vote for a Jewish person for president if he were a member of your political party and in all other ways qualified?" In the South, one out of three said, "No." Nation-wide, 13 percent answered in the negative.

"There are only two escape hatches for the Jew in the South," Dinnerstein said. "He may migrate to another region of the country, or be converted to Christianity."

Today, the Jewish population of the Southern United States is less than 1 per cent of its total, and is decreasing, he pointed out. Increased mobility, intermarriages, and the number of conversions has made the Jews a dying breed in the South, he concluded.

Reaction to the address was mixed. Lou H. Silberman, professor of Jewish literature and thought at Vanderbilt University in Nashville, noted that what looks like anti-semitism may turn out to be the fact that the South has no affinity for any "outsider" no matter what his religion or flavor.

He defined "outsider" as one who did not have a relative in 'The War' (between the states)."

A rabbi from Atlanta described Dinnerstein's picture of Jewish life as "overdrawn." However, he added, one pastor of a prominent Baptist church in Atlanta told him recently that the Jews are the guests of the Christian community. The rabbi said he was warned that if he spoke out against some of the basic social issues, he "would wear out his welcome," and that the Jews would be run out of Georgia.

A Jase Jones, area director for the Southern Baptist Home Mission Board's department of work with non-evangelicals, lent support to the idea of anti-semitism among Southern Baptists.

In the second major address, Jones, speaking on "Images of the Jew in Southern Baptist Literature," acknowledged the fact that some Southern Baptist writers "make statements that are examples of those attitudes and expressions which can be considered anti-semitic or as contributing to the creation and continuation of anti-semitic attitudes and emotions."

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Quoting from a book by Southeastern Baptist Theological Seminary Professor E. Luther Copeland's book, Christianity and World Religions, Jones stated:

"The Christian's primary responsibility is to love the Jew. Although he has a responsibility to love all people, the Christian is to love the Jew in a special sense because Jews are non-Christians with whom Christians are in immediate contact, because the Christian shares with the Jew the common heritage of Old Testament religion, because our Lord was a Jew, and most of all because of the centuries of persecution which Jews have suffered at the hands of Christians."

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Camille Destroys Two Baptist Assemblies

8/19/69

PASS CHRISTIAN, Miss. (BP)--Two Mississippi Baptist Convention assemblies near here were virtually devastated by the awesome winds and waves of Hurricane Camille, initial reports from the storm-ravaged area indicate.

Kittiwake Baptist Assembly here has been completely destroyed, and nearby Gulfshore Baptist Assembly was left with only three buildings standing, all with heavy water damage.

"It looks like a bulldozer had been run across it and swept the property clean," said Tom Douglas, manager of Gulfshore Baptist Assembly in describing the damage to Kittiwake Assembly.

Gulfshore Assembly, located about six miles west of Kittiwake Assembly, has suffered extremely serious damage, with a number of the buildings being swept away, and the water standing a foot deep in the second floor of the main building, Douglas said.

No assessment of the loss could be determined at the time. Douglas said that all the staff remained safe and none were injured in the hurricane.

The death toll stood at 128 Tuesday morning, and even then, communications had hardly been established and the wreckage searched.

Douglas told W. Douglas Hudgins, executive secretary of the Mississippi Baptist Convention, that Gulfshore Assembly was left with only three structures standing.

Douglas said that the following buildings at the assembly were completely washed away: Whitecap, Driftwood, a classroom building, a cafeteria, Bay Barracks, Hitide Barracks, and the utility shop. Douglas did not mention the bookstore and children's building, but Hudgins said they feared they too had been swept away.

Unbelievable winds and 25 foot tides combined to reek wiere devastation. Gulfshore assembly stood right at the edge of the beach, with the first floor level of the main building standing at only five feet above sea level.

Both the assemblies lay in the direct path of the hurricane when it hit in the area surrounding Gulfport, Biloxi, Pass Christian, and Bay St. Louis, Miss.

Communications were wiped out for hours, even days, in the area and it was almost impossible to obtain accurate information on the damage.

Douglas managed to get to the assemblies and telephoned a report from Wiggins, Miss., to Hudgins in Jackson.

Douglas said that all of the staff and staffers (students) who worked at the assemblies were safe and uninjured. They evacuated the assemblies to private homes in the area.

Hudgins said that Baptist officials are planning a personal survey as soon as traffic is allowed. "We are grateful to God that all personnel are safe," Hudgins said.

Information was sketchy on damage to Baptist churches in the area. First Baptist Church, Biloxi, suffered no extreme water damage, but did have some wind damage, it was reported.

First Baptist Church in Gulfport rode out the storm, but no report on extent of damage was available.

One report indicated that the piano for Gulfshore assembly was found on the beach three miles from the assembly grounds. The organ for the assembly had not yet been found.

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NOTE TO EDITORS: Baptist Press will provide full follow-up coverage of Hurricane Camille, the effect on Baptist work in Mississippi, and the response of Baptists to the disaster later this week. Baptist Press Assistant Director Jim Newton is joining Baptist Record Editor Joe Odle and Associate Editor Joe Abrams in a tour of the area to provide accurate coverage and photographs, probably Thursday or Friday.



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