



BAPTIST PRESS
News Service of the Southern Baptist Convention

NATIONAL OFFICE
460 James Robertson Parkway
Nashville, Tennessee 37219
Telephone (615) 244-2355
W. C. Fields, Director
Jim Newton, Assistant Director

BUREAUS

ATLANTA Walker L. Knight, Chief, 1350 Spring St., N.W., Atlanta, Ga. 30309, Telephone (404) 873-4041

DALLAS Orville Scott, Chief, 103 Baptist Building, Dallas, Texas 75201, Telephone (214) 741-1996

NASHVILLE (Baptist Sunday School Board) Gomer Lesch, Chief, 127 Ninth Ave., N., Nashville, Tenn. 37203, Telephone (615) 254-5461

RICHMOND Jesse C. Fletcher, Chief, 3806 Monument Ave., Richmond, Va. 23230, Telephone (703) 353-0151

WASHINGTON W. Barry Garrett, Chief, 200 Maryland Ave., N.E., Washington, D.C. 20002, Telephone (202) 544-4226

March 26, 1973

**Baker Presents Case
Against 'Tax Credits'**

WASHINGTON (BP)--Tax credits to parents whose children attend nonpublic schools would be unconstitutional and an unwise and devious public policy, a spokesman for the Baptist Joint Committee on Public Affairs claimed in a statement to the Ways and Means Committee of the U.S. House of Representatives.

John W. Baker, associate director in charge of research services for the Baptist Joint Committee, submitted testimony to the Ways and Means Committee for the Baptist agency. The house body is considering a number of tax reform proposals including granting a tax credit to parents for each child enrolled in a private or parochial elementary or secondary school.

The purpose of tax credits would be "to aid schools rather than parents and to give substantial governmental aid to private school systems," Baker declared.

"Though there is a secular legislative intent claimed for this legislation, it is clear that the primary purpose and effect is to aid nonpublic schools indirectly by reimbursing parents and guardians for tuition expended," Baker said.

The Baptist leader pointed out that more than 90 per cent of the schools to be aided are operated by churches to provide religious education and religiously impregnated secular subjects to students who usually are members of the religious group sponsoring the school.

"We do not object to this kind of education," Baker declared. He expressed the hope that various churches can continue to offer such education as a "religion-centered alternative to the public system."

Baker disagreed with the proposition that private religious schools should be supported in whole or in part with public funds. "There can be no escape from the conclusion that the infusion of public funds into religious education benefits the sponsoring church," Baker claimed.

"The net result is that the taxpayers generally are forced to join in subsidizing religion," which we believe is not the proper function of government in the American system, Baker said.

"When public funds, which are collected from all taxpayers regardless of religious belief or lack of religious belief, are used to aid, either directly or indirectly, elementary and secondary schools which teach religion, all taxpayers are compelled to assist in the support of that teaching of religion," Baker continued.

"Government-coerced financial support is one of the oldest and purest forms of the establishment of religion. It is clearly at odds with the establishment clause of the First Amendment. It is likewise clearly contrary to the principle of religious liberty," Baker explained.

The Baptist Joint Committee on Public Affairs also objects to the proposed tax credits on the grounds that they constitute "an unwise public policy fiscally, educationally, and socially," Baker said. He presented the following arguments for this position.

"1. The proposed tax credits are inequitable." Baker explained that tax credits are regressive in that they benefit persons with an income substantial enough to pay income taxes amounting to several hundred dollars and are of minimal or no benefit to those with limited incomes.

"2. Federal income taxes and state and local property taxes are being wrongly equated." A decision to grant tax credits on federal income taxes in order to compensate for taxes paid

on real property--an entirely dissimilar type of tax--is one which can lead to serious inequities, Baker claimed.

In his testimony Baker dealt with the argument that property owners who choose to send their children to a nonpublic school still must pay taxes to support the public schools. "So do those property owners who are single or those couples without children," he pointed out.

"Even though a person does not approve of a tax or does not use the public services provided through tax money, he does not have a valid claim for federal income tax credits," Baker continued. He argued further that "it seems unjustifiable to provide tax credits for those people who consider the public school system unsuited for their children or who want schools which teach religion to their children.

"3. Tax credits are unjustifiable tax loopholes for a special class of taxpayers." It seems unwarranted, Baker challenged the committee, to consider setting up an additional category of taxpayers for preferential treatment when this committee is concerned with the problem of closing loopholes.

Baker argued further that tax credits would be unwise public policy because "the divisiveness that they will create within our society is potentially great.

"People will be encouraged to patronize or establish all types of nonpublic schools," Baker charged. "The public schools would be weakened. The creation of nonpublic schools would promote religious, ethnic, racial, and ideological separateness which could lead to internal strife and tensions," the Baptist spokesman claimed.

"4. Federal income tax credits would lead to either a reduction of existing public services or increased taxes." Baker noted that the initial cost of a tax credit program is estimated at nearly a billion dollars a year, a sum which must come from existing programs if there is to be an effective ceiling on total expenditures.

-30-

Senior Editor Named for
Foreign Board Press Office

3/26/73

RICHMOND (BP)--Charles E. Warren Jr., has been named senior editor for the Southern Baptist Foreign Mission Board press office here.

He will assume his new duties May 21, succeeding Mike Dixon, who resigned in January to become editor of the Altavista (Va.) Journal.

Announcement of Warren's employment came from Richard M. Styles, public relations consultant for the board and policy director for the press office. Jesse C. Fletcher is bureau chief for the Richmond office, which functions as overseas bureau for Baptist Press.

When has been a staff writer for the Dallas Bureau of Baptist Press and Texas Baptist Public Relations department since September.

He is also completing requirements for the master of religious education degree, to be awarded in May by Southwestern Baptist Theological Seminary, Fort Worth.

Warren and his wife, then Sandra Hilton of Houston, served as missionary journeymen during 1969-71. He was publications coordinator at the Baptist Publishing House in Lusaka, Zambia, supervising production of Christian literature used by Baptist churches in Zambia.

A native of Roanoke Va., the 25-year-old Warren was graduated in 1969 from Oklahoma Baptist University, Shawnee, with a bachelor of arts degree in journalism. Earlier he attended Bluefield (Va.) College.

-30-

South Carolina Baptist
Women Name Executive

COLUMBIA, S.C. (BP)--Mrs. Douglas Hills of Columbia has been named new executive secretary of the 97,000-member South Carolina Woman's Missionary Union, auxiliary to the South Carolina Baptist Convention.

Mrs. Hills, administrative assistant and Baptist women director for the WMU organization here since 1970, will succeed Ruth Province who is retiring from the post. Mrs. Hills assumes the position July 1.

A native of Oxford, N.C., Mrs. Hills is a graduate of University of North Carolina and Southwestern Baptist Theological Seminary, Fort Worth.

Prior to joining the WMU staff in 1970, she served for 15 years in several positions in the Sunday School department of the Southern Baptist Sunday School Board, Nashville. She also is a former director of religious education for First Baptist Church, Hendersonville, N.C.

-30-

Sodeman Named Consultant
Of New Chaplain Organization

3/26/73

Atlanta (BP)--Southern Baptist Home Mission Board division of chaplaincy Assistant Director Lowell F. Sodeman was named as consultant of the newly organized national business and industrial chaplain's association.

Sodeman said there have been efforts over the last three or four years to establish such an interdenominational national association, and in mid-March during the meeting of the college of chaplains a constitution was finalized and officer elected.

Jack Boston of Holly Farms, Inc., Wildesboro, N.C., was elected president and David Morris of Pharr Yarns, McAdenville, N.C. was elected vice president. Both men are Southern Baptists.

"The new chaplains association hopefully will serve as a promotional agency offering chaplaincy services to businesses and industries," Sodeman said.

The new association will provide structure for the industrial chaplaincy, he said. Its purpose is an encouragement of a high level of pastoral involvement in clinical education centers to train pastors as counselors in industry and businesses.

"It is expected that contact will be made with endorsing agencies across the nation to learn the names and locations of persons currently serving as industrial chaplains," Sodeman said. Although the exact number of industrial chaplains is not known, it is estimated more than 100 men serve full-time as chaplains in industry or business.

-30-

CORRECTION

In Baptist Press story mailed 3/21/73 headlined "John A. Abernathy Dies; Emeritus SBC Missionary," please change graph 2 to read "...since they returned from Korea in 1960." instead of 1970 as sent. Thanks.

--Baptist Press