

**BAPTIST PRESS**

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May 1, 1973

**Nixon Sends Parochial
Aid Plan To Congress**

WASHINGTON (BP)--President Richard Nixon, in a 175-page tax reform proposal, asked Congress to approve a plan for income tax credit for parents paying tuition for their children in parochial and other nonprofit elementary and secondary schools.

The administration's tax reform proposal came at the conclusion of a long series of hearings before the House Committee on Ways and Means, of which Rep. Wilbur D. Mills (D., Ark.), is chairman. The President's proposals were presented by George B. Schultz, secretary of the treasury.

The President estimated that his parochial school tax credit program would reduce federal revenue by \$300 million for fiscal year 1974. He said that, due to anticipated increases in parochial school tuition, this loss of federal revenue would climb to \$450 million in future years.

However, in hearings last year on tax credits for nonpublic education, Secretary Schultz estimated the cost to the government to be much higher than is currently proposed. At that time the Treasury Department official estimated the cost to be \$584 million, with the cost going up to \$790 million when parochial schools raise their tuition fees for maximum tax credit.

Schultz further added last year that if a refundable provision were added to the bill, "the revenue loss would rise to an estimated \$970 million." Such a refundable provision is now included in the President's new plan.

As proposed, the President's plan would go into effect August 1, 1973. This gives Congress only three months to enact the measure, and it is highly unlikely that both the House and the Senate will move with this much speed on such a controversial law.

Specifically, the President is proposing an income tax credit equal to 50 per cent of the tuition paid in nonpublic schools up to a maximum credit of \$200 per year for each qualified dependent.

In addition, if the parent's tax credit exceeds the amount of income tax for which he is liable for a certain year, he can claim the excess either against the following year's income taxes or he can apply for a cash refund for the excess, according to the President's plan.

Although the President disavowed that there are constitutional problems in his plan stemming from the First Amendment prohibition of public aid to church agencies, he is asking for a judicial review process to speed any possible challenges through the courts.

The reason President Nixon gave for believing that there are no constitutional barriers to his plan is that he is proposing only a 50 per cent tax credit. He states, "in the case of religiously affiliated schools, the 50 per cent credit insures that no portion of a tuition payment which qualifies for credit will be used to subsidize sectarian education since well over one-half of the education received in such schools is secular in content."

There is a phase-out schedule built into the President's tax credit plan. The income tax credit would not be affected in the case of parents with an adjusted gross income of less than \$18,000. But beginning at \$18,000 the tax credit would be reduced by \$1 for each \$20 of income in excess over the \$18,000.

The income tax credit proposal for parochial schools required eight pages of general explanation in the President's message to the Ways and Means Committee.

The prospects for an income tax credit plan to aid parochial schools being put into effect are problematical at the present time. Two major barriers stand in the way. First, the normal legislative processes must be followed. This takes time, much time, especially if the proposal is controversial as is this one.

Second, similar plans are now under judicial review by the U.S. Supreme Court. If the Supreme Court disapproves similar practices in New York and Pennsylvania, this raises serious questions about the constitutionality of the proposal now before Congress.

Then, of course, if the President's tax credit plan does pass Congress, and it becomes law, there will be immediate court challenges, which may hold up the program another year or two.

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Bilingual Book Store
Opens in August

5/1/73

NASHVILLE (BP)--Southern Baptists will open their first bilingual book store in El Paso, Tex., after several years research seeking to meet the needs of Spanish-speaking people in the United States.

Steady growth in numbers of Spanish-speaking Baptists in the South-Southwest and the influx of Cubans in the Southeast has created the need for this type project, said W.O. Thomason, director of the Baptist Sunday School Board's book store division.

As the demand for more Christian materials in the Spanish language increased in the late 60's, the board sought to meet this need by carrying limited inventories of Spanish materials in Baptist Book Stores.

This, however, proved inadequate to serve Spanish Baptists with a broad inventory, in spite of experimenting with several different methods.

"It became evident we must improve our service or not offer it at all," Thomason said.

At that point, the board began discussing possibilities with the Foreign Mission Board and their Spanish Baptist Publishing House in El Paso.

We felt that if we could construct a mail order house in El Paso, near the publishing house, this would solve most of our problems, continued Thomason.

While discussions were in progress, the Bible Book Store, a Spanish and English mail order store which also has a sales floor, contacted the board about purchasing their store. Negotiations are now complete and the bilingual Baptist Book Store will open later this summer.

The store will handle over-the-counter sales in Spanish and English products and will have a nation-wide mail order service for Spanish materials. Mail order service for English materials will be limited to churches in El Paso and the surrounding area.

"In this way we will serve our Baptist churches in southwest Texas and southern New Mexico in their need for Convention Press and Broadman materials," said Thomason.

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VBS Statistics
Report Growth

NASHVILLE (BP)--Vacation Bible School statistics for 1972, released by A.V. Washburn, secretary of the Sunday School department, Southern Baptist Sunday School Board, indicate substantial increases in all areas.

Washburn said the work of the Vacation Bible Schools "is one of the most exciting things in church programs. Results are positive. Last year the average school enrolled 110 and discovered 43 prospects, including the unchurched parents of the children attending. Vacation Bible School is a tremendous outreach instrument."

The number of churches conducting a Vacation Bible School increased 649 in 1972 to the total of 26,910. Mission schools also increased by 451 to 2,335. The total number of Vacation Bible Schools reported, including assistance given in non-Southern Baptist schools, reached 29,404, an increase of 941 Bible Schools over 1971.

An increase of 6,309 professions of faith were reported, bringing the total for 1972 to 51,325. Reports also indicated that 4,123 persons dedicated their lives to church related vocations, which also is an increase over the previous years.

Adult Vacation Bible School enrolment increased by 18 per cent, bringing the total number of adults enrolled to 30,403, in 2,092 churches.

The total number of prospects reached for outreach through Vacation Bible School was 1,271,018. This included 477,529 pupils not enrolled in any Sunday School.

Vacation Bible School enrolment reported by churches increased 122,819 over the previous year. Enrolment figures from church letters and projected figures brought the total enrolment in VBS to 3,240,514.