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Church Tax Exemptions Questioned by West

HOUSTON (BP)--Proposals of doing away with the tax-exempt status of some church property and ministerial housing allowances were made here by a minister prepared to match rhetoric with deed.

Elmer S. West Jr., director of program development of the Christian Life Commission of the Southern Baptist Convention, advanced the recommendation during the second day of the commission's national seminar on Christians confronting the economic crisis.

West joined a number of program personnel who explored a wide range of effects which current economic issues have on the quality of everyday life. They included consumer advocate Ralph Nader; Carl Madden, chief economist of the U.S. Chamber of Commerce; former U.S. Senator Fred Harris; Harvey Seifert, Christian ethics professor from Claremont, Calif. and chemistry professor George Schweitzer of the University of Tennessee.

"Why should a minister be favored with a tax loophole on his housing expenses?" West queried. "Many ministers have fought the depletion tax write-off for big oil companies, and rightly so, but what about their own tax write-off?"

West, who will assume the pastorate of Ginter Park Baptist Church, Richmond, Va., in May, said in an interview after he spoke that he will not accept a housing allowance for tax purposes from the church, although it was offered.

"The ministerial housing allowance has always troubled me," said West. "Five years ago I began weaning myself on the dependency of such a tax deduction." The 51-year-old minister has held three previous pastorates in Virginia and North Carolina and served as personnel secretary for the Southern Baptist Foreign Mission Board, Richmond, 1953-63.

"I believe that when the founding fathers wrote the laws which exempted the churches from taxation," West continued in his address, "they had in mind only the place of worship. Therefore, I favor leaving the actual house of worship tax-free and paying taxes on all other church-owned property."

On the subject of salaries of church and denominational workers, West noted, "Someone should make a study of church budgets and ascertain what causes the finance committee to withhold specific information on staff salaries from members. I believe this is a fairly recent development in most churches. There may be some good reasons for not making this information available, but I have not heard them.

"The same point can be made, I believe, regarding the salaries of Southern Baptist Convention denominational staff members," he continued. "What does it say about our concept of church when a citizen may be able to find out the salary of any public official in his city or state with relative ease but finds it difficult or impossible to obtain similar information concerning one of his own denominational leaders?"

Nader, who was late for the conference because of an airliner malfunction in Washington, said the church has a poor track record in consumer protection.

The consumer advocate, who bills himself as a Public Citizen, told more than 300 registrants from 22 states that people still are waiting for the church to make ethical pronouncements on government corruption.

The church, he said, did gain some ethical credibility by speaking out against the war, but added that people are still waiting for the church to be the ethical spokesman in other matters.

As he spoke, he told the registrants to get involved in grassroots consumer protection movements and civic obligations.

"We have long recognized civic rights but not civic obligations," said Nader. "The church never comes to term with the need to come to terms with power," Nader said.

He noted the public at large, as well as the church, has not gotten around to demanding ethical and moral standards in organizations, seeing such institutions as manifestations of political power.

"The first telltale sign of a society's deterioration is not when the basic norms are violated but when the norms themselves are repudiated," he said.

Nader noted increasingly people seemed to judge violations in terms of "so what" and warned that the norm must remain unchallenged "no matter how they may be readjudged and brought up to date."

He said that we tend to judge "our neighbors in pretty traditional, ethical and moral standards but we do not judge organization on the same terms.

"If our neighbor, for instance, started throwing garbage from the roof it would upset us, but we do not judge the industry which throws its garbage in the rivers and across the land in those same terms," he added.

Nader said an economic peculiarity of the modern day is that "the economy has achieved the ability to grow without meeting the real needs of the people. That was supposed to be theoretically impossible, but it has happened," he said.

Growth, he said, is measured in terms of the gross national product, which can grow on the basis of "waste and misery."

Harris, former U.S. senator from Oklahoma and former national Democratic party chairman, said "I don't believe the corporations ought to run the economy and government as they do."

Harris, now chairman of the Washington-based New Populist Action, added, "If you're going to have an economy run by a few corporations it not only means high prices and bad quality, but economic power translates into political power," Harris added.

Harris said that the political power abuse easily goes to seed as it has in Watergate.

"Some of the testimonies said they were carrying money around in shopping bags and were shredding \$100 bills," he said. "The question we ought to be asking ourselves is where did all that money come from."

Populism is based on two tenets, he said. "One is that people are smart enough to govern themselves. If they see what is happening, they will want to do something about it. The second: we can make a democracy work."

Concerning taxes, Harris said that ninety per cent of the tax returns are filled out by people who earn less than \$15,000 a year.

"But loopholes don't come into action until it's around \$50,000. We are supposed to love a graduated income tax system, but we have graduated loopholes," he said.

"The people know this and they are mad about it. The missing ingredient is what they are doing about it," he added.

Madden said the Christian ethic in today's world is as much at bay as the free enterprise system.

Madden said, "It is often the church that is the most conservative element in our society, and spokesmen for the churches seem to think they have a pipeline to wisdom and truth."

Seifert said, "One can deprive families of decent housing just as surely by throwing them out of work as by burning their homes."

Schweitzer traced the Protestant work ethic from its bases in biblical context, through Greek thought to the American Protestant gospel.

"Where the matter is warped," Schweitzer said, "is that the American gospel of work has taken everything and turned it into selfish desire for material goods."

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(BP) Photo mailed to Baptist state paper editors.

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