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**Research Shows No Threat
To Church Gift Deductions**

By John W. Baker
for Baptist Press

No, Congress is not about to remove the tax deductibility of contributions to churches, schools and other public charities.

No, Congress is not about to discontinue the provision for the tax-free housing allowance for ministers.

In the colorful language of a highly placed member of the staff of the House Committee on Ways and Means, such proposals in this Congress "are dead, cold and buried."

During the past few months rumors--based on half-truths and untruths--have spread throughout the country that Congress is about to act on one of several tax review and reform bills (specifically S.3657, H.15230 or H.636) or that a "blue ribbon" committee is holding sessions on an unnamed bill. The rumor is that any or all of these bills would remove the tax deductibility of contributions to churches, schools and other public charities and will discontinue the tax-free housing allowance for ministers.

The research department of the Baptist Joint Committee on Public Affairs in Washington has checked and double-checked authoritative sources of information and has determined that Congress, in the foreseeable future, has no plans or intentions of tax reform legislation to discontinue the income tax deductibility of contributions or to require ministers to pay taxes on their housing allowances.

This does not mean that tax reforms will never affect the churches or their agencies. In this regard, the churches need to remember that "eternal vigilance is the price of freedom."

It is proper that the churches be alert to public policy that affects their freedom. However, they must take care that their participation in public affairs shall be positive, constructive and based on solid information and hard facts. Hearsay, rumor, scare tactics, fantasy and imagination are poor bases on which to launch church action.

Here are the facts:

The Mills-Mansfield bill (H.15230 and S.3657) was introduced in 1972--an election year in which general and specific tax reform had become a major issue. Representative Wilbur Mills, chairman of the House Committee on Ways and Means, proposed that each instance of special tax treatment be reexamined over a three year period and then be abandoned if good reasons could not be found for retaining the special and favorable treatment. Tax deductible contributions to "public charities" and ministers' tax-free housing allowances were a part of the category of special tax treatment to be examined.

Less than a month after the bill was introduced, Mills repudiated it in a speech in New York. Mills controls the agenda of the Committee on Ways and Means and his public repudiation meant that no hearings would be scheduled by the Committee.

The Mills-Mansfield bill (H.15230, S.3657) officially died with the end of the 92nd Congress in January, 1973. It has not been reintroduced in the 93rd Congress and, according to Mills, it will not be reintroduced.

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Congressman John Heinz of Pennsylvania did introduce H.636 in the 93rd Congress. It was essentially the same as the Mills-Mansfield bill and, as a result, attracted some attention. However, the Committee on Ways and Means did not schedule hearings on the bill, and in April of this year Heinz publicly abandoned his bill in a speech on the floor of the House of Representatives.

No bills are currently alive in Congress which would abolish either the tax deductibility of gifts to churches, schools and other public charities or the tax-free status of ministers' housing allowances. No committees--either the regular standing committees or a "blue ribbon" special committee--are holding hearings or contemplating holding hearings.

As a result of these false rumors, Congress has been flooded with letters of protest, educational organizations have been urged to mount a major lobbying effort and representatives of religious interests have received concerned inquiries from churches all across the nation.

One new member of Congress has received more than 4,000 letters on this dead legislation in the two months he has been in office. The volume of mail to other Senators and Representatives has been so heavy that many of the offices have found it necessary to use automatic typing machines in answering the questions and protests.

Administrative staff members, trustees and alumni of colleges and universities have written to their educational associations urging immediate and massive action to block the rumored threat to tax deductible contributions.

Church offices in Washington have received an increasing volume of calls and letters seeking information and, in many instances, requesting action from the Washington representatives.

The staff of the Baptist Joint Committee and Washington representatives of other religious groups encourage such inquiries. Responsible associational, state, regional or denominational leadership should be consulted on rumors--no matter how believable they may be. They have access to the facts on church-state and public affairs issues. Action taken after such consultation will lead to a more effective witness in public affairs.

It is highly desirable that citizens participate in the political processes and that they exercise their constitutional right to petition their government in a number of ways--including the writing of letters to members of Congress.

However, if a citizen's contacts with government come as a result of faulty, out-of-date or false information he or she may appear to be uninformed, and his or her views might be largely ignored.

This could result in a situation dangerously close to that of the boy who cried wolf--a later letter from the same person (or constituency) based on sound and correct information might also be ignored or disregarded. The volume of church-originated mail on dead legislation is damaging the credibility of the churches in the eyes of government.

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John Baker is director of research services of the Baptist Joint Committee on Public Affairs, Washington, D. C.

Hoffmeyer Joins Louisiana
Paper as Associate Editor

6/17/74

ALEXANDRIA, La.(BP)--Oscar Hoffmeyer Jr., assistant professor of journalism at Baylor University, Waco, Tex., since 1969, has been named associate editor of the Baptist Message, state paper for Louisiana Southern Baptists.

Before teaching at Baylor, Hoffmeyer was director of news services and a journalism instructor at Louisiana College, a Baptist school in Pineville, La. He has also served as director of public relations for the Missouri Baptist Children's Home, St. Louis, and as a copy editor for the Times-Picayune in New Orleans.

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Hoffmeyer is a graduate of Baylor, where he majored in journalism and religion, and holds a master's degree in religious education from New Orleans Baptist Theological Seminary and a master of arts degree in journalism from East Texas State University, Commerce, Tex.

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Black Choir "Overwhelmed"
During Visit to SBC

6/17/74

By Orville Scott

DALLAS (BP)--A black choir from Nassau, Bahamas, shared a first at the Southern Baptist Convention here with the denomination's first black officer, Second Vice President Charles King of Frankfort, Ky.

The 100-member United Baptist Choir was believed to be the first black group from a foreign mission field to sing for the convention.

Choir members raised their own travel expenses--many at great sacrifice--to fly to Dallas where they were guests in the homes of white Baptists.

Publicity back home had led the choir members to believe that blacks were not accepted in the United States. What they discovered in Dallas was beyond their expectations, one member explained.

"They have been overwhelmed with hospitality and love," said Ernest Brown, Southern Baptist missionary traveling with the group.

As the mellow strains of "What a Mighty God We Serve" reverberated through the massive convention hall, more than 10,000 white Baptists gave the black choir a standing ovation.

"Beats anything I've heard so far on the scene," a veteran newsman was overheard to explain.

The choir's spokesman, A. S. Colebrook, vice president of the Bahamas Baptist Missionary and Educational Convention, told the SBC messengers, "We are thankful for the fact you are sending missionaries to help us in our work."

An SBC leader said there was a dual purpose in having the choir to sing for the Convention. "They are obviously great singers, but we also wanted to let Southern Baptists view first hand some of the dramatic results of their missions efforts."

The choir's visit to Dallas, their first engagement off the island of New Providence in the Bahamas, had another byproduct. Perhaps the most far-reaching result, one not expected by most of the choir members, was the warm reception they received in the homes of white Baptists.

"What I've experienced is quite different from what the press portrayed," said Alfred N. Brown, one of the soloists and the pastor of Temple Baptist Church, Nassau.

Brown said he was treated "like a son" and the Morris Hanscom family in Grand Prairie, Tex., a Dallas suburb, where he stayed has changed vacation plans from Maine to the Bahamas.

The choir members, who were designated "Good Will Ambassadors" by the Bahamian government, also view themselves as missionaries.

Every choir member interviewed said the results were worth the sacrifices, which for many were considerable.

The missionaries explained that the group includes domestic workers, teachers and a wide range of occupations.

One member was told he would lose his job if he came, said the missionaries, but he felt so strongly that God wanted him to do it that he made the sacrifice.

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He applied at the government-owned electricity corporation and ended up with a better job than before.

Mrs. Ernest Brown, the choir's director, said most of the hymn arrangements at the SBC were British hymns--some classical, some spirituals--such as they sing on Sunday morning in Nassau.

The group, which was formed six years ago, is the best-known religious music group in the Bahamas, said the missionaries.

They sang for the independence preparation and celebration last July when their country became The Commonwealth of The Bahamas, independent of Great Britain.

The choir returned home still owing nearly \$2,000 in travel expenses. Their charter flight cost them more than \$23,000.

But their attitude was expressed by one choir member who said, "I hope we get another opportunity like this."

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Baptist Joint Committee
Honors Theodore Adams

6/17/74

DALLAS (BP)--The Baptist Joint Committee on Public Affairs paid tribute to Theodore Adams of Richmond, Va., as the only living founder of the Baptist agency sponsored in Washington, D. C., by nine Baptist bodies in North America.

James E. Wood Jr. of Washington, executive director of the Baptist Joint Committee, presented Adams a framed certificate on the 35th anniversary of the founding of the organization. The presentation came during the agency's report to the Southern Baptist Convention here.

Adams, a former president of the Baptist World Alliance and pastor-emeritus of First Baptist Church, Richmond, is the immediate past chairman of the SBC Public Affairs Committee.

The award presented to Adams paid tribute to him as an eloquent spokesman for religious liberty, a co-author of a Pronouncement Upon Religious Liberty in 1939 that has been called "the American Baptist Bill of Rights" and as a member and chairman of the Joint Committee on Public Affairs.

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Starving Children, Our
Business, SBC Told

6/17/74

DALLAS (BP)--The starving children of West Africa, millions who have never heard the name of Jesus, and a world that has become a single community are the business of Southern Baptists, said the leader of the Southern Baptist Foreign Mission Board.

Baker J. Cauthen, executive secretary of the Foreign Mission Board, urged messengers to the Southern Baptist Convention here to "pray for boldness to confront these and other missions problems with love, compassion and conviction."

Cauthen said, "The Great Commission of Jesus doesn't assign us to go into the world and dialog but to make disciples." He asked preachers to look afresh at their call to preach in light of the Great Commission and to consider foreign missions service.

After the board had presented representatives of the 206 missionaries appointed to 47 of the 77 foreign mission fields since the last SBC meeting, Cauthen said, "We need all kinds of missionaries--teachers, doctors, nurses, but mostly men called of God to preach.

"We must not congratulate ourselves on distances gone and attainments reached," he said, "but we must speak boldly to the needs of the world."

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Board officials presented two examples of modern missionary miracles. Miss Edith Montroy, whose face was demolished and vision impaired in an accident in Nigeria, told messengers that her longing to be back in Africa was worse than physical pain suffered in 58 operations.

Peyton Moore, missionary in Vietnam, told of a Vietcong assassin's attempt to rape his wife and murder him. Explaining that they met the crisis with prayer and an attempt to talk to the assailant about Jesus, Moore said, "Your prayers help keep us there."

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Sullivan Predicts Decade
Of Unprecedented Growth

6/17/74

DALLAS (BP)--James L. Sullivan, facing retirement next February as president of the Southern Baptist Sunday School Board, told 18,000 messengers here that he predicts a decade of unprecedented growth.

"The climate in the convention is the best I have known in my ministry," said Sullivan. "We have the healthiest internal situation of any major denomination--Catholic, Protestant or Jew."

Sullivan became head of the multi-million dollar Nashville-based Sunday School Board in 1953.

He told messengers of three periods in his administration--the first one of success following the "Million More in '54" project, the second one of self-examination and the third one of turmoil.

"Those were difficult years," Sullivan said of the 1960's. "People lacked the ability to adjust to constant change. Most people thought revolution was producing change. They didn't know the change was producing revolution."

During these years the board was often at the center of controversy about its publications.

"It is impossible to publish without conflict and diversity," Sullivan said. "Nothing would kill us quicker than for everybody to see everything exactly the same way. We have tried to provide diversity."

Sullivan called the Sunday School Board a "miracle institution." Too expensive a service for the convention's early years, it now supports itself by sales of literature totalling more than \$47,000,000 annually.

Sunday School Board trustees presented citation plaques to Sullivan and to J. M. Crowe, who will retire as executive vice-president.

Sullivan's successor, Grady Cothen, promised messengers that the Sunday School Board would "be preoccupied with the needs of people who need Christ and maturity as Christians," as well as with the needs of the churches.

"The prime question Southern Baptists should be asking about the Bible is, 'how authoritative is it?'" Cothen said.

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Annuity Board Divests
Alcohol-Related Stocks

6/17/74

DALLAS (BP)--An agency of the Southern Baptist Convention has divested itself of large blocks of Pepsico and Braniff International stock because Pepsico owns a winery and the air line offers alcoholic beverages on its flights.

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The SBC Annuity Board, which handles retirement programs for Southern Baptist church and agency personnel, has a policy not to own stock in companies involved in "morally questionable" interests, such as tobacco and alcoholic beverages.

The Annuity Board has divested itself of nearly \$400,000 worth of Braniff International stock and Pepsico stock amounting to nearly \$330,000.

Prior to these stock sales, the Annuity Board sold about \$100,000 worth of Holiday Inn stock two years ago because the motel chain sells alcoholic beverages, a board spokesman said.

In addition, the spokesman said, the Annuity Board avoids investments in corporations which are not concerned about the environment, fair hiring practices and other social concerns.

The board constantly is keeping track of corporate mergers to make sure its policies are not compromised, a spokesman said. He noted it's becoming extremely hard to find companies not connected with tobacco, alcoholic beverages and other "morally questionable" interests due to the conglomerate nature of corporations today.

He said it could take several months to a year to discover that a company in which the board owns stock had invested in an objectionable business enterprise. "We move as quickly as we find out," he said, "either from news media accounts or annual reports of companies."

The Annuity Board, which has assets of more than \$350 million, owns stock in 45 major corporations.

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Alumni of SBC Seminaries
Elect Officers; Bestow Honors

6/17/74

DALLAS (BP)--Six Southern Baptist seminaries' alumni associations elected officers and honored outstanding alumni at luncheons here in conjunction with the 117th Southern Baptist Convention.

Alumni of Midwestern Baptist Theological Seminary, Kansas City, Mo., elected Richard Dayringer, chaplain at Baptist Memorial Hospital, Kansas City, as alumni president.

Other officers are Larry Allison, pastor of Hanley Road Baptist Church, St. Louis, vice president; and Richard Bailey, associate pastor, Bethany Baptist Church, Kansas City, secretary.

The alumni, in response to an address by Milton Ferguson, Midwestern president, adopted a motion challenging the association to a membership of 1,000 alumni and an average contribution of \$100 each annually within three years when the seminary observes its 20th anniversary.

Ferguson told the association that the 1974 graduating class had given \$1,100 to the seminary as a class gift and that the contribution had been matched by another donor.

More than 3,000 persons attended Southwestern Baptist Theological Seminary's "First Ever Homecoming," featuring a Texas style barbecue under a tent in Fort Worth, with a western band and a stagecoach which circled the campus.

During the program at the seminary's Truett Auditorium, the seminary honored three distinguished alumni: W. Fred Swank, pastor of Sagamore Hill Baptist Church, Fort Worth; Warren Hultgren, pastor of First Baptist Church, Tulsa, Okla.; and S. H. Frazier, Marshall, Tex., the oldest living graduate to be honored.

Elected new officers of Southwestern's alumni association were James Harris, pastor of University Baptist Church, Fort Worth, president; Jack Robinson, pastor of First Baptist Church, Augusta, Ga., president-elect; and John Seelig, vice president of the seminary, secretary.

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The association also voted to raise \$500,000 over the next five years for a proposed physical fitness center.

Alumni of Southeastern Baptist Theological Seminary, Wake Forest, N.C., paid tribute to their retiring president, Olin T. Binkley, and were presented their newly-elected president, W. Randall Lolley, who succeeds Binkley in August.

Three \$1,000 checks were presented to Binkley by the alumni. One will endow a shelf at the seminary library, another will provide funds for future convention expenses and personal enrichment and the third is a cash gift for personal use.

Edgar Ferrell, pastor from Black Mountain, N.C., was elected president of Southeastern's alumni association; Charles Granger of Wachula, Fla., vice president; and Bill Tomlinson of Richmond, Va., secretary.

Alumni of The Southern Baptist Theological Seminary, Louisville, Ky., honored former SBC president, Carl E. Bates; foreign missionary, Ethel Harmon; and associational missionary, Kenneth G. Hall, as alumni of the year for 1974.

Bates is pastor of First Baptist Church, Charlotte, N.C. Miss Harmon recently retired from missionary service after 30 years in Nigeria. Hall, a pastor for 22 years and an associational superintendent of missions for 28 years, is still on the job with the Fairfield Baptist Association, McLeansboro, Ill., at age 71.

Luther Joe Thompson, pastor of First Baptist Church, Richmond, Va., was named president-elect, succeeding Dan C. Stringer, Jr., executive-secretary of the Northwest Baptist Convention, Portland, who moved into the presidency.

Mark S. Caldwell of Plantation, Fla., was named recording secretary of Southern Seminary's ex-students' organization.

The Southern Seminary alumni also honored seminary treasurer, P. H. Bufkin, who is retiring in July after 26 years on the staff.

Alumni of Golden Gate Baptist Theological Seminary, Mill Valley, Calif., named Ted Lindwall, a longtime Southern Baptist missionary to Guatemala, as alumnus of the year. Lindwall, current visiting professor of missions at the seminary during his furlough, will be reassigned to Panama when he returns to the mission field.

Golden Gate alumni elected Hazen Simpson, pastor of Central Baptist Church, Burbank, Calif., as president elect. The other officers, including current president, Murray Boyd of Ridgecrest, Calif., are in the second year of two year terms of office.

The seminary's alumni pledged renewed support to a \$100,000 campaign to endow a chair of evangelism at Golden Gate. The \$100,000, which the alumni hope to raise, will be one-third of the amount required to endow the chair.