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News Service of the Southern Baptist Convention

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March 26, 1976

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News Analysis

Baptists Protest Proposed
 Rule on Church Agencies

By W. Barry Garrett

WASHINGTON (BP)--"The churches have not agreed and cannot agree with the proposition that the state is competent to develop a definition of a church into which each member of the diverse religious community must fit."

This is a quote from a statement submitted to the Internal Revenue Service by the Baptist Joint Committee on Public Affairs of which James E. Wood, Jr. is executive director.

Yet this is precisely what the Internal Revenue Service (IRS) would be doing if its proposed definition of an "integrated auxiliary" of a church is approved, according to John W. Baker, director of research services for the Baptist Joint Committee, who developed the position paper at the committee's instruction.

The IRS is now in the process of deciding whether or not to define in precise legal form the meaning of an "integrated auxiliary," of a church. Representatives of other mainline denominations also filed statements similar to that of the Baptists, protesting the proposed IRS definition.

The term, "integrated auxiliary," was without hearings or other legislative history as an amendment to the Tax Reform Act of 1969 by Sen. Wallace F. Bennett (D-Utah). Now, in 1976 the little-noticed amendment has become a threat to the churches.

The Tax Reform Act of 1969 amended the Internal Revenue Code to require certain tax-exempt organizations to "file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the Internal Revenue laws" as may be prescribed by IRS.

In addition, these tax-exempt organizations would be required to "keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations" as IRS may from time to time prescribe.

The Tax Reform Act of 1969 required that "churches, their integrated auxiliaries, and conventions or associations of churches" be exempt from the above-stated requirements.

The confusion that may be created for the churches arises out of the attempt by IRS to define an "integrated auxiliary" of a church.

What is this vicious definition and what are the objections being raised by the religious bodies fighting the IRS proposal?

According to the proposed IRS regulation, "Integrated auxiliary of a church means an organization. . . . (A) whose primary purpose is to carry out the tenets, functions, and principles of faith of the church with which it is affiliated, and (B) whose operations in implementing such primary purpose directly promote religious activity among the members of the church."

As illustrations of what this means, the proposed IRS regulation says that a seminary, a religious youth organization, or a men's fellowship association that promoted the primary purpose of the church and which stimulates the members to religious activity are exempt from the required annual report to IRS.

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But not classified as an "integrated auxiliary," according to the proposal, would be such church agencies as an elementary grade school, a hospital, an orphanage, an old age home, or other similarly related agency.

The reasons cited by the proposed IRS regulation are that a hospital is primarily concerned with healing; a school is concerned primarily with education; an orphanage is primarily concerned with housing, medical care, guidance, etc.; and an old age home is primarily concerned with housing, limited nursing care, etc.

Such agencies of the churches would not be classified as "integrated auxiliaries" by IRS because (according to IRS) they do not carry out the tenets, functions, and principles of faith of the church with which they are affiliated, and neither do they directly promote religious activity among the members of the church.

One can readily see the pandemonium such a regulation would cause among churches when it is applied to their "integrated auxiliaries" such as pension funds, publishing houses, foundations, Baptist state papers, denominational agencies, and a host of other activities.

Baker's statement for the Baptist Joint Committee asked IRS to abandon its attempt to draw up a hard and fast definition of an integrated auxiliary of a church. He based his contentions primarily on two points: (1) The legal incompetence of the state to define the nature of the church or to define its mission; (2) the unconstitutional excessive entanglement of the state with the affairs of the church that would result from an application of the definition.

As an alternative and adequate solution to the problem of definition faced by IRS, Baker proposed the accepted definitions of the words "integrated" and "auxiliary" as set forth in Webster's Third New International Dictionary.

Thus, the word "integrated" would mean "composed of separate parts united together to form a more complete, harmonious, or coordinated entity." The word "auxiliary" would mean an organization "offering or providing help or assisting or supporting especially by interaction, and functioning in a subsidiary capacity."

"These definitions are clear, rational, and sufficient," Baker declared. "The Internal Revenue Service does not need to define, through its quasi-legislative powers, a term to be applied to all churches, conventions or associations of churches," he continued. "To attempt to force differing religious organizations into a single mold would seem to be unwise policy, and, perhaps, unconstitutional action," he said.

In his opinion, Baker further told IRS, if the proposed definition of an "integrated auxiliary" of a church is approved, it will "almost inevitably lead to legal confrontation between some of the mainline churches and the government." "Such a confrontation, regardless of the outcome," he said, "would be counterproductive for both church and state."

The current status of the IRS-proposed definition is that a tentative regulation has been set forth in the Federal Register. Interested parties were invited to submit written statements on the proposal (March 29 was the deadline). The next step could be either an oral hearing, or dropping the matter altogether, or announcement of an officially approved definition.

In the event that the decision of IRS is not satisfactory to the churches, they could challenge the action in the courts or they could appeal to Congress to pass legislation instructing IRS on the matter of an "integrated auxiliary" of a church.

In the meantime, in Baker's opinion, it is too early for the churches to mount a letter-writing campaign to members of Congress. The next move is up to IRS. The churches should remain alert for action in the event the IRS decision needs to be contested.

SBC Pastor's Conference
Schedules Norfolk Program

NORFOLK (BP)--A retired U.S. congressman, two former Southern Baptist Convention presidents and singer Anita Bryant will be among program personnel on the program of the Southern Baptist Pastors' Conference here, June 13-14.

The annual meeting, which addresses itself to the theme, "Faith of Our Fathers," is one of several meetings preceding the annual meeting, June 15-17, of the Southern Baptist Convention, the nation's largest Protestant denomination.

Walter Judd, a physician and retired U.S. Republican congressman, from Minnesota, and W.A. Criswell, pastor of First Baptist Church, Dallas, and Robert G. Lee, pastor emeritus of Bellevue Baptist Church, Memphis, both former SBC presidents, will be among an array of speakers.

Other program personnel besides Ms. Bryant and the Anita Bryant singers, include Adrian Rogers, pastor of Bellevue Church, Memphis, and Pastors' Conference president; Joe Crumpler, pastor of Mt. Carmel Baptist Church, Cincinnati, and Pastors' Conference vice president; Charles Stanley, pastor, First Baptist Church, Atlanta.

Also, Russell Clearman, pastor, Olivet Baptist Church, Little Rock; Ron Dunn, a Bible conference speaker, Irving, Tex.; Homer Lindsay Jr., pastor, First Baptist Church, Jacksonville, Fla.; Jerry Vines, pastor, Dauphin Way Baptist Church, Mobile, Ala.; Peter Lord, pastor, Park Avenue Baptist Church, Titusville, Fla.;

Also, Jack Taylor, evangelist, San Antonio, Tex.; Richard Jackson, pastor, North Phoenix Baptist Church, Phoenix, Ariz.; Col. Heath Bottomley, USAF-Ret., San Bernardino, Calif.; Thomas P. Lane, minister of music, Bellevue Baptist Church, Memphis; Joe Helms, minister of music, Sheridan Baptist Church, Hollywood, Fla., and the Seventy-Six Singers youth choir, Bellevue Church.

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Note: Pastors' Conference Program to follow on next page.

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Bicentennial Feature

Sheriff Arrests Minister
But Returns for Immersion

KIOKEE, Ga., 1777-(BP)--The man who six years ago arrested Daniel Marshall, pioneer Baptist evangelist, was finally baptized by the minister.

Shortly after Marshall--who had already spread the Baptist message throughout Virginia and North and South Carolina--came to Georgia in 1771, he was arrested by Samuel Cartledge for preaching near Augusta. After six years the law enforcement officer heeded a warning given when he made the arrest to be "saved from your sins" and joined a Baptist church.

Although Baptists escaped the bitter persecution in Georgia which they endured elsewhere, in 1758 the General Assembly at Savannah passed a law making the Church of England the state church of the province. It was for preaching "contrary to the rites and ceremonies" of the state church that Marshall was arrested.

The arrest took place in a grove near Augusta where Marshall was conducting an open meeting. While the gray-haired, former missionary to the Indians was on his knees leading in the opening prayer, Cartledge seized him and said, "you are my prisoner."

Marshall submitted quietly and posted bond, but his wife, Martha, was not so docile. She vigorously protested the outrage and warned the sheriff to "flee from the wrath to come."

Cartledge never forgot the encounter. Whether influenced by Marshall's calm conviction or the indictment of the preacher's wife, he eventually joined the body which he once persecuted.

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Southern Baptist Pastors' Conference
 Scope Convention Center
 June 13-14, 1976
 Norfolk, Virginia
 Theme: "Faith of Our Fathers"

Sunday Night, June 13

- 7:00 Concert--The Seventy-Six Singers, Youth Choir,
 Bellevue Baptist Church, Memphis, Tenn.
- 7:15 Welcome and Presentation of Program--Adrian Rogers, Pastors'
 Conference president and pastor, Bellevue Baptist Church, Memphis
- 7:20 Prayer--Joe Crumpler, Pastors' Conference vice president and
 pastor, Mt. Carmel Baptist Church, Cincinnati, Ohio
- 7:25 Congregational Singing
- 7:30 Message--Charles Stanley, pastor, First Baptist Church, Atlanta, Ga.
- 8:10 Special Music--Joe Helms, minister of music, Sheridan Baptist Church, Hollywood, Fla.
- 8:15 Message--Russell Clearman, pastor, Olivet Baptist Church, Little Rock, Ark.
- 8:55 Prayer for America

Monday Morning, June 14

- 9:00 Song, Praise, and Prayer
- 9:05 Welcome and Presentation of Program--Adrian Rogers
- 9:10 Special Music
- 9:15 Message--Ron Dunn, Bible conference speaker, Irving, Tex.
- 9:45 Congregational Singing
- 9:50 Message--Walter Judd, retired congressman, Washington, D.C.
- 10:30 Congregational Singing
- 10:35 Message--Homer Lindsay, Jr., pastor, First Baptist Church, Jacksonville, Fla.
- 11:10 Special Music--The Anita Bryant Singers, Miami Fla.
- 11:20 Offering
- 11:25 Message--Jerry Vines, pastor, Dauphin Way Baptist Church, Mobile, Ala.
- 12:00 Prayer for America

Monday Afternoon, June 14

- 2:00 Song, Praise, and Prayer
- 2:05 Message--Peter Lord, pastor, Park Avenue Baptist Church, Titusville, Fla.
- 2:40 Special Music--The Anita Bryant Singers
- 2:50 Message--Jack Taylor, evangelist, San Antonio, Tex.
- 3:30 Election of Officers and Offering
- 3:45 Congregational Singing
- 3:50 Message--Richard Jackson, pastor, North Phoenix Baptist Church, Phoenix, Ariz.
- 4:30 Prayer for America

Monday Evening, June 14

- 7:00 Song, Praise, and Prayer
- 7:05 Message--W.A. Criswell, pastor, First Baptist Church, Dallas, Tex.
- 7:45 Special Music--Anita Bryant and The Anita Bryant Singers
- 8:00 Testimony--Col. Heath Bottomley, San Bernardino, Calif.
- 8:25 Offering
- 8:30 Special Music--Thomas P. Lane minister of music, Bellevue Baptist Church, Memphis,
 and Pastor's Conference music director
- 8:35 Message--Robert G. Lee, pastor emeritus, Bellevue Baptist Church, Memphis, Tenn.
- 9:15 Prayer for America

Officers

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 Joe Crumpler, vice president
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