



# BAPTIST PRESS

News Service of the Southern Baptist Convention

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January 7, 1977

## Ohio Executive Board Proposes Church Affiliation Guideline

77-3

COLUMBUS, Ohio (BP)--The executive board of the State Convention of Baptists in Ohio has adopted a guideline to follow in considering whether a church should lose privileges and participation in the state convention.

The guideline stipulates that when the executive board has "reason to believe that any church is out of fellowship in practice or doctrine, that an effort be made to interview such church and pastor by a committee appointed by the executive board . . . If it is found that such church is out of fellowship, participation in the annuity and the executive board privileges shall be withheld and the committee would make recommendation to the state convention and that messengers not be seated until conditions have been corrected."

The convention, meeting in the 1976 annual session in Fairborn, Ohio, last November, requested a guideline. That request stemmed from the eviction of two churches by the Greater Cincinnati Baptist Association because of issues related to charismatic gifts and baptism. These issues were not debated by the convention or the executive board. No action has been taken against the two churches on the state or national levels.

In a separate action at the 1976 convention, which apparently stemmed from the same issues, outgoing state convention president, Paul Payne, made a motion (to be considered in the 1977 annual meeting) that state action be linked to associational action in dismissing churches from fellowship which engage in "practices contrary to those held by the convention."

The executive board, however, indicated that it must make its own guidelines and cannot base its decision on a statewide matter by what a district association determines concerning its membership. It also recognized that whatever decisions are made by a state body would not be binding at national level in the Southern Baptist Convention (SBC), since each autonomous.

For example, the denial of annuity benefits to staff of any church out of fellowship with the state convention would disqualify church staffers from benefits through the Family Benefit Section (Plan A) of the Southern Baptist retirement program administered by the SBC Annuity Board for the state convention. But it would not prevent a church, which still retains affiliation on a national level, from participating directly with the Annuity Board through its other retirement plans, a board spokesman told Baptist Press.

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Wood Charges IRS Rule  
Violates Constitution

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1/7/77

By W. Barry Garrett

WASHINGTON (BP)--The Internal Revenue Service (IRS) has defined an "integrated auxiliary of a church" in such a way as to violate the spirit and letter of the U.S. Constitution's First Amendment provision for separation of church and state, according to a Baptist executive here.

James E. Wood Jr., executive director of the Baptist Joint Committee on Public Affairs, says that this rule by the IRS is totally unacceptable to the churches.

The IRS, in the January 4, 1977, Federal Register, has published a final and official rule amending the income tax regulations of the Internal Revenue Code (Section 6033) by defining an "integrated auxiliary of a church." This new rule now has the effect of law.

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According to the rule, "the term 'integrated auxiliary of a church' means an organization-- (a) which is exempt from taxation as an organization described in section 501 (c) (3); (b) which is affiliated (within the meaning of paragraph (g) (5) (III) of this section) with a church; and (c) whose principal activity is exclusively religious."

The IRS rule says "an organization affiliated with a church will be considered an integrated auxiliary if the principal activity of the organization is exclusively religious."

The rule further says, "an organization's principal activity will not be considered to be exclusively religious if that activity is educational, literary, charitable, or of another nature (other than religious) that would serve as a basis for exemption under Section 501 (C) (3)."

"If the churches accept this new IRS rule," Wood said, "it would be tantamount to their acceptance of the authority of the state to define the role and mission of the churches." He continued, "under the Constitution each church is the sole source of the definition of its mission and the church alone is capable of determining those auxiliaries which are integral to and integrated into that mission."

"It is an unacceptable concept," Wood contends, "that it is within the competence of the government to determine for a church or its agencies which activity is or is not 'exclusively religious.'"

"There is no doubt in my mind that this offensive new rule by IRS will meet with overwhelming protest from the churches of the nation and that some means will be found to contest it," Wood predicted.

Church-related organizations that are not classified as an "integrated auxiliary of a church" under the new rule will now have to file Form 990 with IRS. Although the organization may be tax exempt, it will still be required to make extensive financial information reports to IRS.

Proposed rules for defining an "integrated auxiliary of a church" were published originally in the February 11, 1976, Federal Register. On March 26, 1976, the Baptist Joint Committee filed written objections to the proposed rule, and on June 7, 1976, the Baptist Joint Committee joined 14 witnesses at a public hearing before IRS representing the major religious bodies of the nation. The unanimous testimony on that day was in objection to the rule as proposed.

The IRS then rewrote the definition of an "integrated auxiliary of a church" without further consultation with the churches and published its final version on January 4, 1977.

In defining an "integrated auxiliary of a church" the IRS claims that it is merely carrying out the mandate imposed by Congress in the Tax Reform Act of 1969. The churches, on the other hand, in their testimony at the hearing, charged that IRS lacks legislative authorization for the new rule, which, they said, results in the definition of the nature and mission of the church by government.

According to John W. Baker, director of research services of the Baptist Joint Committee, the IRS reworded its proposed rule extensively after hearing the church representatives. However, he said, the IRS missed the point of objection by the churches and the new rule is as objectionable as the original proposal and on the same grounds.

Wood indicated that the staff of the Baptist Joint Committee has not had time to analyze the full import of the new IRS rule on the denominational and church activities. However, he said that in the near future he anticipates a staff interpretation that will be given extensive publicity, that the Baptist Joint Committee itself will take up the matter in its March meeting and that the religious liberty conference in October will take up the problem of taxation and the churches.

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Mrs. Harwell Dies  
in Mobile, Ala.

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MOBILE, Ala. (BP)--Mrs. H. H. Harwell, 72, mother of Jack U. Harwell, editor of the Georgia Baptist state newspaper, The Christian Index, died here Jan. 6.

Funeral services for Mrs. Harwell, wife of H.H. Harwell, retired Alabama Baptist pastor, were held at First Baptist Church, Mobile, with burial at Pine Crest Cemetery there.

A native of Raleigh, N.C., she was a graduate of Tift College, Forsythe, Ga. She and her husband have been active in Alabama Baptist Convention affairs.

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# FEATURES

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Minister's Goal-Start A  
New Church Every Year

By Jim Newton

SPOKANE, Wash. (BP)--Lloyd Garrison jumped for joy when asked if he would like to start a new church every year for the rest of his life.

"I'd love it. I'd love it," replied the gangly, transplanted, Texan, now 57, who came to the Oregon-Washington area 22 years ago.

That was three years ago. Garrison has set himself a goal of starting one new church per year until his retirement at age 65. So far, he is on schedule.

Since 1973, he has started three new missions: Post Falls Baptist Mission, Post Falls, Idaho; Valley View Baptist Mission in Spokane; and Otis Orchards Baptist Mission in Otis Orchards, Wash.

All three missions are sponsored by the Pines Baptist Church in Spokane, where Frank Barnes is pastor.

William K. Peters, director of missions for the Inland Empire Baptist Association in the Spokane area, and W.C. Carpenter, state missions director for the Northwest Baptist Convention, originally proposed in 1973 that Garrison become a "church starter" missionary for the Southern Baptist Home Mission Board; the Baptist minister accepted the challenge.

Garrison's strength is in "soul winning," rather than administration or even preaching. "People love him because he's so genuine. He knocks on doors, visits in homes and shares his faith in a simple, straightforward manner," Peters noted. He confided, however, that almost everywhere Garrison had served as pastor he stayed too long, to the point of almost killing the work started so effectively. In most places, the people became dissatisfied with his preaching, one state convention staff member said.

In 1955, Garrison moved to The Dalles (pronounced The Dowes), about 75 miles east of Portland, on the Oregon side of the Columbia River. He had been pastor of a small church in Bowie, Tex., and was inspired by testimonies of several pastors who had been to the Northwest for revivals.

During a School of Missions (now called World Missions Conference), he met the late R.E. Milam, first executive secretary of the Northwest Baptist Convention. Milam said they needed a pastor at The Dalles. Garrison was open to the possibility, and the next Sunday The Dalles church called him as pastor. Two other pastorates followed, with all three, five to seven years duration--too long, some said.

But Garrison has a gift for starting new churches--and that gift is being used in a positive way by the Home Mission Board and the Northwest Convention.

Churches in the Northwest generally go through three phases, Peters said: (1) the "beginning" church; (2) the "becoming" church, and (3) the "being" church.

Some pastors, like Garrison, are effective in leading phase one churches but not in leading phase two or three churches. Others can lead phase one but not phase two or three, Peters explained.

Garrison recognizes his own strengths, and he and his wife enjoy starting congregations. They live in a mobile home, and when they have completed work on a church, they simply move their home to a new location.

All three missions begun since 1973 were started as a result of Vacation Bible Schools or revival meetings, or a combination of the two. Garrison got into the act a little late in Post Falls, however.

In summer 1973, John and Elizabeth Johnston came to the Northwest as summer missionaries and led a Vacation Bible School. They enrolled 181 children, and led the first worship service that July, with 46 attending.

Garrison was pastor of the Driscoll Boulevard Baptist Church in Spokane and was called to the Post Falls mission in September 1973. He went door-to-door in the Post Falls community and met everyone he could find.

As he knocked on doors, he discovered some people wanted a Pee-Wee football team for their children. He decided to do something about it, and soon the community had its Pee-Wee team, thanks to the new Baptist pastor in town.

He also joined The Grange, a farmers' organization he described as a "combination of the Farm Bureau and a fraternal and social lodge."

But Garrison did much more than get acquainted and identify with the community. He sought to meet spiritual needs and to win people to Christ.

He was pastor in Post Falls church only 20 months, but during that time the mission baptized 60 people. Within a year, attendance topped 150. The mission's pastor now is George Scantlan.

Garrison is presently with the Otis Orchards mission, in a suburb near Spokane. The local Baptist association owns five acres of land and there is only one other Community Church in the area.

The work was started by Garrison's invitation to Eddie Rodgers, pastor of First Baptist Church in Dumas, Tex., where Garrison grew up as a boy, to lead a revival meeting. The Dumas church also sent a team of youths to lead a Vacation Bible School program.

About 25 Otis Orchards people attended the revival, and about 35 youngsters came to the Bible school. Now the congregation meets in the Tri-Community Grange Hall, near the property where they hope to build soon.

Garrison acknowledges that his work at Otis Orchards is just beginning, but when the work is stabilized and building completed, he plans to move on to another future mission location.

"I'm in this work because I'm sold on the fact that there needs to be a Baptist church in every community that is preaching the gospel. The Lord has really blessed me and has allowed me to be pastor of seven churches up here in the Northwest.

"And I'm hoping to be pastor of a lot more," Garrison concluded.

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