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February 23, 1979

79-30

South Carolina Volunteers
Lay Out Tanzanian Assembly

By Mary Jane Welch

NORTH AUGUSTA, S. C. (BP)--An overseas volunteer project believed to be the largest ever sponsored by a single Southern Baptist church got underway when the church's first volunteer team arrived in Iringa, Tanzania.

The team from First Baptist Church, North Augusta, S. C., recently completed a two-week trip to Iringa to survey the grounds, lay out buildings, and plan work on a new assembly for the Baptist Convention of Tanzania.

"This is the first time to my knowledge a single church has undertaken a project as large as building an entire assembly," says James W. Cecil, the Southern Baptist Foreign Mission Board's associate to the consultant on laymen overseas. Although there have been larger overseas volunteer projects, he says these have been carried out by volunteers from several churches or by a state convention.

The team from the 2,500-member church spent much time talking with government officials and contractors and searching for facts on how to construct the building, according to Charles D. Page, pastor of the church and a survey team member.

"The first thing that struck me was that it was going to be an impossible task because of lack of building materials, but the more we talked with people who had built there, the more we felt we could do it," said Page.

Page was accompanied by contractor R. D. Brown, a deacon and president of the church's Brotherhood, and Barrett Bowden, site engineer and office manager for a North Augusta construction firm. Bowden remained in Tanzania as site engineer for the project.

His first task will be to complete a house loaned to the volunteers and build a missionary residence for Southern Baptist missionaries Mr. and Mrs. Carlos R. Owens. Owens will supervise the assembly's construction.

The church is trying to contact other churches in the United States to obtain building supplies unavailable in Tanzania, such as windows, a cement mixer, and a van for transporting workers and supplies.

Tanzanian Baptists, who will work alongside the South Carolina volunteers, will make brick for the church.

After most supplies are secured, the first team of 10 is scheduled to arrive in Iringa in mid-June. Other teams will go for varying lengths of time as their skills are needed.

While in Tanzania, Page says he also discussed with missionaries ways to involve his church members at home in the project. As a result, the church is drawing up a list of items difficult to obtain in Tanzania which the assembly will need when it begins operation.

Team members will then carry one suitcase of their own belongings and another of items needed by the assembly. Women of the church will make some of these, such as mattress covers and pillowcases.

Page says the project has resulted in several changes in his church's budget. Besides budgeting money to send 100 volunteers over the next two years, the church increased its allocation to the Cooperative Program by \$10,000. When receipts for the 1978 Lottie Moon Christmas Offering passed the 1979 goal, it had to revise the goal.

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DANAN-CALVIN LORAIN
S. B. C. HISTORICAL COMMISSION
NASHVILLE, TENNESSEE

"What this says to me as a pastor is that this project is not in any way going to take away from our normal mission giving," says Page.

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Wrapup

House Panel Aims Conflict
Over IRS Schools Proposal

By Carol Franklin

Baptist Press
2/23/79

WASHINGTON (BP)--Participants in three days of hearings before a House Ways and Means subcommittee on proposed Internal Revenue Service guidelines for tax exemption of private schools collided repeatedly.

The IRS issued a proposed revenue procedure last August 22 which would have required all private elementary and secondary schools to prove that they operate on a racially non-discriminatory basis or risk losing their tax exemption. That proposal generated so much protest from private schools that the IRS announced a revised procedure February 13.

Some witnesses at the subcommittee's hearings attacked the revised proposal as an assault on religious liberty while others charged that the revised procedure was a retreat from the earlier, stronger language against racial discrimination in private schools. Still other witnesses said the changes met their objections.

James E. Wood Jr., executive director of the Baptist Joint Committee on Public Affairs, charged that the proposed procedure has "serious church-state constitutional problems inherent" in it. "The fundamental issue which is raised by the revised proposed revenue procedure is religious liberty and the separation of church and state, rather than the furtherance of an altogether meritorious public policy of abolishing racial discrimination," Wood said.

"It would appear that the only logical response of government would be to cease attempting to regulate bona fide churches and those agencies which they have established as integral to their religious mission," Wood continued. He urged the subcommittee to report out a bill which would oppose the IRS procedure as it relates to church-related, church-operated schools.

W. Wayne Allen, pastor of the East Park Baptist Church, Memphis, Tenn., and chairman of the board of trustees of Briarcrest Baptist School System, tangled with his congressman, Harold E. Ford, D-Tenn., over Briarcrest's unsuccessful attempts to recruit black students.

Allen said that since the school's incorporation in 1973 it has welcomed black students but has enrolled only two in regular session and 46 in summer school. Total school enrollment is 3,800. Allen said that black leaders in Memphis, including the head of the National Association for the Advancement of Colored People, Maxine Smith, have actively opposed blacks enrolling in Briarcrest.

Ford said he had never heard any of the negative comments of black leaders which Allen claimed were highly publicized. "You are either saying that I'm not black or that I don't live in Memphis," Ford told Allen. Allen responded that he had documentation of all Briarcrest's recruiting activities among blacks and the opposition encountered.

Jerome Kurtz, IRS commissioner, defended the proposed revenue procedure as the obligation of IRS in upholding federal policy of desegregation in education.

He also asserted that the procedure does not infringe on the First Amendment. "This proposal has no effect at all on anyone's religious beliefs," Kurtz said. "There is ample case law which says that religious practice cannot be illegal. A religion can operate a school and hold any beliefs but it cannot exclude minorities. That is against federal policy."

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Kurtz maintained that the IRS has "historically moved very slowly" in the First Amendment area. "We are very sensitive to the potential for conflict in this area," he said.

Richard Larson of the American Civil Liberties Union supported the responsibility of IRS to deny tax-exempt status to discriminatory schools. He characterized the revised procedure as "watered down" and declared, "It has lost its teeth."

The U.S. Commission on Civil Rights also objected to the new proposal. "The modified procedures would weaken enforcement by detracting from the objectivity and certainty of the original proposed procedure," said Arthur Flemming, chairman of the commission.

The original proposal would have imposed a "four out of five test" on private schools, requiring them to meet four out of five criteria set by the IRS for determining whether a school was racially discriminatory. The revision establishes a "facts and circumstances test" which allows the IRS to consider each case on the basis of specific circumstances of a given school.

Charles Bergstrom, executive director of the Lutheran Council in the U.S.A., told the subcommittee that he found some of the changes in the proposal "adequately address the Lutheran Council's previous concerns" but he "remains concerned over the disturbing trend in recent federal regulatory actions affecting the church community."

"Injustice is wrong; racial injustice is wrong," Bergstrom said. "God can speak through the government if necessary and sometimes faster than through the churches. If that's so, that's where we ought to be."

Kurtz said he had no way of knowing how many schools would be affected by the procedure. He noted that there are about 6,500 private schools in areas where the proposal would be effective.

He also said that schools which lose their tax exemption would probably not have to pay income taxes since most schools do not operate at a profit. The tax deductibility of gifts would be affected, however. He had no reliable figures on the amount of contributions claimed as deductions to schools that would be affected by the procedure.

Numerous representatives of private schools testified before the subcommittee as well as several legal scholars and members of Congress. The school spokesmen were almost unanimous in opposing the proposal as were the congressmen. The legal scholars, however, divided on the constitutional and legal questions raised by the procedures.

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Revised IRS School Rules
Still Objectionable: Wood

By Stan Hastey

Baptist Press
2/23/79

WASHINGTON (BP)--Declaring that the American principle of a "free church within a free state... must be perpetuated," a Baptist executive in Washington testified against proposed Internal Revenue Service procedures which would deny tax exemption to religious schools unless they prove they do not discriminate on the basis of race.

James E. Wood Jr., executive director of the Baptist Joint Committee on Public Affairs, told members of the Subcommittee on Oversight of the House Ways and Means Committee that a set of revised procedures announced recently by IRS are still objectionable on grounds of proper church-state relations.

The subcommittee is considering legislation designed to block or delay the proposed revenue procedures. The procedures would require church schools to prove to IRS officials on a regular basis that they have enrolled or are actively seeking to enroll a quota of 20 percent of the resident minority school age population in their communities.

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The original proposed procedures were announced by the IRS Aug. 22, 1978, in a brief statement in the Federal Register. They were accompanied by a notation from IRS Commissioner Jerome Kurtz that because of their noncontroversial nature, no public hearings would be scheduled. After receiving thousands of protests, however, Kurtz was forced to schedule four full days of hearings in December.

The revised procedures, announced Feb. 13, while retreating in some ways, remain objectionable to the Baptist Joint Committee and other groups. The Washington-based agency held in its testimony that the IRS decision to exempt private, church-related educational systems which are nondiscriminatory as a whole, illegally discriminates against church bodies which have a congregational, rather than a hierarchical form of church polity.

Some observers believe that the revised procedures would exempt the far-flung Roman Catholic parochial school systems, as well as Hebrew day schools, Muslim schools, and Amish schools. Representatives from some of these, however, also remain unsatisfied that the proposed procedures would protect them.

The Baptist Joint Committee testimony warned the congressional committee that the IRS "has put itself in the constitutionally treacherous position of making discriminations between churches on the basis of organizational forms and thereby making accommodations favorable to one class of religious organizations as opposed to the others." Such a posture runs counter to U.S. Supreme Court decisions which have insisted on evenhandedness in treating different kinds of religious groups on a non-preferential basis, the Baptist statement argued.

Aside from that argument, Wood insisted that the IRS has no constitutional power "to regulate enrollment policies of either churches or the schools which they operate as an integral part of their religious mission."

Pointing out that the state clearly has no power to establish criteria for church membership, the statement insisted that the principle carries over to church schools. "It is almost an identical action for a governmental unit to tell a school which was established as an integral part of a church's religious mission that the state is empowered to set standards for enrollment in that school and that failure to meet those enrollment standards would put its tax-exempt status at risk," Wood said.

Wood insisted that the Baptist Joint Committee position does not mean that the agency denies that government should seek to eliminate racial discrimination in public schools. Questioned sharply on this point by a black congressman, Rep. Harold E. Ford, D-Tenn., Wood pointed to numerous position statements by the Baptist agency favoring nondiscrimination.

In spite of the fact that some church-related schools do discriminate on the basis of race and that their policy may be "reprehensible" to persons outside their religious communities, Wood said that the IRS procedures nevertheless constitute "a flagrant violation" of the First Amendment guarantees of no establishment of religion and free exercise of religion in the U.S. Constitution.

Appearing with Wood as a panel of representatives from major religious groups were George Reed, general counsel of the U.S. Catholic Conference, Charles Bergstrom, executive director of the Lutheran Council in the U.S.A., and Martin Cowan, secretary of the National Jewish Commission on Law and Public Affairs.

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CORRECTION:

In (BP) story mailed Feb. 22 entitled "Braswell, Shackelford Head State Executives, Editors," Julian H. Pentecost is incorrectly named as editor of The Baptist Herald in paragraph six. Pentecost is editor of The Religious Herald. Please note.

Thanks, Baptist Press

