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79-65

Elder Supports Private
School Rule of IRS

By David Wilkinson

NASHVILLE, Tenn. (BP)--An official of the Southern Baptist Convention's national social action agency has declared his support for a controversial revenue procedure proposed by the Internal Revenue Service which would remove the tax exempt status of private schools found to be racially discriminatory.

The proposed procedure has sparked extensive opposition from the nation's religious community, including the Baptist Joint Committee on Public Affairs, a Washington-based organization composed of representatives from the SBC and seven other national Baptist bodies.

The proposal also has triggered legislation in both the Senate and the House which would prohibit the IRS from implementing the recommended procedure.

William H. Elder, director of Christian citizenship development for the Southern Baptist Christian Life Commission, expressed support for the proposed procedure in letters to Jerome Kurtz, commissioner of the IRS, and U. S. Sen. Harry F. Byrd Jr., (Ind.-Va.), chairman of a Senate subcommittee holding public hearings on two bills related to the procedure.

Elder said the decision to support the proposed procedure is based on "our conviction that racism is totally inconsistent with the Christian Gospel," but it came only after wrestling with the "significant ambiguities and complexities" surrounding the issue.

"We have decided to support the IRS proposed procedure," Elder summarized in the carefully-worded, four-page letter, "because we support the non-discriminatory thrust of the law of the land, because we believe that the IRS has acted responsibly in the criteria selected for demonstrating non-discriminatory status, and because after having examined the arguments in opposition to the proposed procedure we have found them to be flawed."

The initial proposal, announced by the IRS in August 1978, was revised in February after a flood of protests in IRS public hearings. The revised guidelines, the IRS said, give "greater weight to each school's particular circumstances than did the earlier proposal in determining whether a school is racially discriminatory" in student enrollment.

Under the new guidelines, a school organized or "substantially expanded" at the time of public school desegregation will be classified by the IRS as "reviewable" if the school has "an insignificant minority enrollment and its formation or expansion is related in fact to public school desegregation in the community." Such a school will be considered racially discriminatory "unless it has undertaken actions and programs reasonably designed to attract minority students on a continuing basis."

James E. Wood Jr., executive director of the Baptist Joint Committee on Public Affairs, has testified in opposition to both the initial proposal and the revised guidelines, and he has urged support for legislation designed to block the proposed procedures as they apply to church-related, church-operated schools.

Wood said that although the Baptist Joint Committee has repeatedly spoken against racial discrimination, the IRS procedures, in his opinion, constitute "a flagrant violation" of First Amendment protection of religious liberty.

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Elder said he respected and appreciated the opinion of others--particularly those within the religious community--"who have chosen to oppose the IRS procedure based on the conviction that it violates the First Amendment guarantee of religious liberty." But, he argued, the proposed procedure does not violate separation of church and state guarantees because "the state is not telling the church it must integrate, but it is saying that when the church is involved in providing public services it cannot enjoy tax exemption if it operates under a policy which runs counter to established public policy.

"...The primary issue here is not that of the validity of taxing churches, but rather the validity of taxing racially discriminatory private schools," he said. "The First Amendment was obviously not meant to protect practices which are contrary to the Constitution. Racial discrimination is such a practice."

"While the Christian Life Commission strongly supports separation of church and state, we strongly oppose racism," added commission executive secretary Foy Valentine. "It is at the important point of opposing racism that we are now compelled to raise our voice."

One of the serious complications in the issue, Elder said, is the existence of church schools which originated during the "desegregation era" and lack minority representation in their student bodies, "but which have had no intention of establishing themselves as racially segregated private schools.

"These schools," Elder stated, "have originated in response to what their founders perceive to be poor quality education in the public schools, inadequate support for moral values, and a persistent pressure against religious convictions and for materialism. We do not believe that these schools should be denied their legitimate tax privileges... To treat these schools as 'segregated academies' would be grossly unfair."

Despite such complications, Elder expressed confidence in the IRS criteria for determining if a private school is operating under racially discriminatory policies. Although the criteria have come under heavy criticism, he said he believes the regulations are, in fact, sufficiently broad and flexible.

"If a school is truly non-discriminatory it would be extremely difficult for it to fail to demonstrate that fact in light of the suggested criteria," he said.

Elder also said that the proposed guidelines do not impose a "quota" requirement on private schools in order to receive tax exemption. The "percentage criterion," he said, simply provides "justification for looking further to determine whether or not discrimination exists" in schools which do not meet the minimum percentage.

Once the "second look" is completed, Elder said, and evidence suggests that no discrimination policies exist, "then the percentage indicator is totally disregarded and tax exempt status remains even though an insufficient percentage exists."

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Churches Should Lead
In Energy Conservation

By Jim Lowry

Baptist Press
4/23/79

NASHVILLE, Tenn. (BP)--Churches should be community leaders in energy conservation, an issue overlooked for too long, according to participants in an energy seminar for religious groups.

Energy consumption in the United States has doubled in the last 20 years and will double again in the next 15 years, according to a spokesman for the Tennessee Valley Authority, supplier of electricity for the Southeastern United States.

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Churches often waste tremendous amounts of energy to heat, light and cool facilities seven days a week, when buildings are used only two days, declared energy experts at the seminar in Nashville, co-sponsored by the church architecture department of the Southern Baptist Sunday School Board, the TVA and the Tennessee Energy Authority.

At today's energy prices, the cost of maintaining temperatures throughout the week is often more expensive than the three to six hour period required to bring a facility to the desired temperature after a period of reduced heating or cooling.

"Operational conservation needs to be practiced in our churches," declared Jerry Privette, consultant in the church architecture department, who said the seminar was a pilot project to gauge the interest of churches and determine the possibilities for conducting similar meetings throughout the Southern Baptist Convention.

Seminar leaders discussed numerous energy conservation opportunities with potential application for a religious facility, whether it involves only an auditorium or includes educational space and a school facility.

Light, heating and air conditioning were reported to be the biggest guzzlers of energy in religious facilities, and comprise the areas where most operators of religious facilities can make cutbacks for savings ranging from modest to dramatic.

Not all modifications of energy use must be expensive, according to seminar participants. In some instances, simply moving the thermostat setting to a higher temperature for air conditioning and lower for heating may result in large percentage savings. Generally speaking, for every one degree a heating system is lowered, the savings will be three percent of the total heating bill. For air conditioning, every degree will equal a decrease of four percent in the cooling bill.

Energy specialists reported that many religious facilities maintain lighting far above the level required to read comfortably. A relatively inexpensive light meter can determine the amount of light in an area by measuring footcandles. Fixtures may be disconnected or bulbs removed to cut energy usage in areas of excess lighting.

In some instances, different types of lighting may be installed to use significantly less energy. Usually the initial cost, or capital outlay, will be repaid in less than a year, with net savings for years to come.

On the average, according to TVA experts, religious facilities may cut 20 percent from their total utility bill by applying energy conservation management.

The first step for a church interested in cutting utility bills is to conduct an energy audit, a study that reveals existing energy use patterns and identifies potential conservation opportunities.

When specific energy conserving ideas are identified, any recommendation would be accompanied by an economic evaluation of potential savings, followed by a monitoring of energy use patterns.

Each of the authorities agreed that each religious facility should be considered individually, to weigh which energy saving methods would apply to its special situation. They also warned that a tremendous amount of false information is frequently disseminated as true.

Many people are being pressured now into buying phaseliners and surge suppressors to cut down on electricity usage. TVA experts emphatically state that these products will produce no saving unless there are large motors, such as in a factory with heavy machinery. These products, which have no effect on energy consumption, sell for \$100 to \$250 and are made for \$25 to \$30.

Local electric and gas authorities will assist churches with energy management plans, and identify specific things to be considered in an audit of usage, seminar leaders explained.

According to one of the energy experts, it took the United States 60 years to switch from wood and coal to petroleum as the primary energy source. Dwindling resources demand that the switch from petroleum to alternate sources must not take that long. Energy conservation and management is one way churches can lead communities in stretching the reserves of existing fuels until alternate sources are available, he said.

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Disaster Relief Vans
Will Feed SBC Messengers

Baptist Press
4/23/79

HOUSTON, Texas (BP)--Baptist Men will seek to feed 8,500 persons from disaster relief vans to introduce them to the disaster relief program of Southern Baptists on June 12, opening day of the three-day Southern Baptist Convention at the Summit in Houston.

The SBC Brotherhood Commission and state Baptist Men's groups from Texas, Oklahoma, Louisiana, and Mississippi will sponsor the project between noon and 2 p.m.

Norman Godfrey, director of the ministries section of the commission, said the 8,500 diners, capacity for a two-hour period, will eat without charge but sponsors will take a free will offering to defray expenses.

Any gifts beyond expenses will go to world relief through the SBC Home and Foreign Mission Boards, he added, while the commission will take care of any deficit.

SBC President Jimmy R. Allen and convention arrangements planner Tim Hedquist lauded the project since day parking and restaurants are scarce in the immediate vicinity of the Summit.

Volunteers from Baptist Men's units in Houston-area churches will help serve the food and take the offering at the vans, owned and operated by the four state Baptist Men's groups.

Godfrey said the menu duplicates a typical meal served recently by the Texas Baptist disaster relief unit to tornado victims in Wichita Falls and by the Mississippi Baptist disaster relief team to flood victims in Jackson. It consists of hot beef stew, green beans, peach halves, crackers, cookies and iced tea.

Besides an abundant supply of food, the disaster relief vehicles--converted 18-wheel moving vans--contain sleeping quarters for a six-man crew, first aid equipment, medical treatment room, clean up tools, water, electrical generators, and communications equipment.

James Hatley, director of world missions conferences for the commission, will coordinate the feeding project.

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