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80-199

Congress Acts To Restore Missionary Tax Exclusion By Stan Hasty and Larry Chesser

WASHINGTON (BP)—Taking dramatic, eleventh-hour action, the U.S. Senate and House of Representatives passed and sent to President Carter legislation restoring an income tax exclusion for missionaries and other overseas charitable workers.

The President, who has supported the measure, was expected to sign it quickly.

Approval of the provision, supported by a bipartisan group of lawmakers, came during an unusual Saturday session in both houses of Congress Dec. 13. Passage in both the Senate and House was swift and unanimous. Yet the ease with which final approval came belied an intensive struggle in the Senate over whether the measure would even come to the floor for action.

Sen. Robert C. Byrd, D-W.Va., Senate majority leader, after days of trying, finally succeeded in calling up the bill containing the tax exclusion provision under an agreement preventing additional amendments or a roll call vote. That crucial parliamentary maneuver saved the bill, H.R. 4968, from becoming a "Christmas Tree" to which other tax-related amendments could be proposed and debated on the floor.

Passage of the tax exclusion language came only two days before the final deadline for payment of 1979 taxes by employees of overseas charitable organizations. The Internal Revenue Service had twice extended the original deadline for payment, anticipating that Congress might reinstate the exclusion.

In the case of the Southern Baptist Foreign Mission Board, approval means a savings of \$1 million annually. The first payment of nearly \$1 million would have been due Dec. 15, with another similar payment due June 15, 1981, if Congress had failed to act.

But passage of the measure also benefits many other charitable organizations, both church-related and secular, which maintain personnel abroad. Estimates of savings to all such groups range as high as \$25 million annually.

In a statement issued Dec. 15, Foreign Mission Board President R. Keith Parks thanked Southern Baptists for their support in urging Congress to pass the tax exclusion language. "Our victory demonstrates the value of prayer, teamwork and persevering to the end," Parks said. "And it shows again that missions is what pulls Southern Baptists together, especially when the chips are down."

Parks paid special tribute to editors of Baptist state newspapers for informing Southern Baptists of the need for supporting the tax measure. "They again have demonstrated the value of their role in communications and their own considerable contribution to God's work," he said.

The Foreign Mission Board president also singled out the role of Phil Strickland, acting director of the Texas Baptist Christian Life Commission, called in by FMB in early November to coordinate a last-ditch effort to have the legislation passed by the lame duck session of Congress. Recognized as one of Southern Baptists' most effective legislative specialists,

Strickland succeeded in reviving congressional interest in the tax exclusion language and in lining up broad bipartisan support for its passage.

Also cited was James M. Dunn, executive director-elect of the Washington-based Baptist Joint Committee on Public Affairs, along with other members of his staff.

Parks and Strickland lauded several legislators by name, citing Senators Russell B. Long, D-La., John Chafee, R-R.I., Lloyd M. Bentsen, D-Texas, and David L. Boren, D-Okla., as well as U.S. Rep. Jim Wright, D-Texas, for playing key roles in the battle for passage.

"Most of all," Parks concluded, "we are grateful to God for answering our prayers that this matter be cleared up so we can concentrate on the business of missions." Funds saved by passage of the tax exclusion, he said, "can now go to the task of ministering around the world in the name of Jesus Christ."

Passage of H.R. 4968 capped more than a year of efforts by several members of Congress as well as charitable organizations to restore the \$20,000 exemption which had been in place prior to passage of the Foreign Earned Income Act of 1978.

The legislation was originally introduced in August, 1979, by Sen. Chafee and reported favorably out of the Senate Finance Committee as an amendment to H.R. 1319 the following December.

Despite wide support for the measure, election-year events, including a standing threat from Republican senators to attach a tax cut amendment to any tax measure reaching the Senate floor, prevented finance committee chairman Long from bringing the bill to the floor.

The finance committee also included the overseas tax exemption language in the Tax Reduction Act of 1980 (H.R. 5829). But when it became clear after the election that the large tax cut bill was going nowhere, the committee opted to use H.R. 4968, a bill dealing with real estate investment trusts, as the vehicle to restore the exemption.

During the legislative process, the Foreign Mission Board sought to mobilize Baptists in support of the measure, and joined with CARE and other charitable groups in attempting to call the dilemma to the attention of Congress and the general public.

The overseas tax exemption is granted to employees of agencies such as the FMB solely on the basis of their performing "qualified charitable services" in "lesser developed countries," and is unrelated to the constitutional principle of church-state separation.

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G. Norman Price Dies At 68;
Headed Mission Publications

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RICHMOND, Va. (BP)—G. Norman Price, 68, who directed publications work at the Southern Baptist Foreign Mission Board for 17 years, died Dec. 14 at a Richmond hospital. He had been critically ill for more than three weeks with an acute respiratory ailment.

His death came only six weeks after he retired from the missions agency, where he helped plan and produce mission education materials used throughout the Southern Baptist Convention.

Since joining the staff in 1963 as associate secretary of the department of missionary education and promotion, he had directed publication of foreign mission study books, numerous pamphlets and maps of mission areas and countries.

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Soon after retirement he began work as professor of missions for the peninsula off-campus center of Boyce Bible School in Hampton, Va., a part of Southern Baptist Theological Seminary, Louisville, Ky.

Price, a native of Kentucky, came to the board from Parkway Baptist Church, Jackson, Miss., where he had been pastor 17 years. Before that he was pastor of churches in Indianola, Miss., Wake County, N.C., and Shelby County, Ky., and was an assistant professor at Meredith College, Raleigh, N.C.

He was a graduate of Georgetown (Ky.) College and held master of theology and doctor of philosophy degrees from Southern Seminary, where he later served as a trustee. He also had been a trustee of Mississippi Baptist Hospital, Jackson, Blue Mountain (Miss.) College, and the Baptist Sunday School Board and had written for a number of publications.

Survivors include his wife, the former Elizabeth Anne Cooper of Mississippi; a son, Joseph Llewellyn Price II of Chicago; three daughters, Norma Ann Estes of Atlanta, Ga., Elizabeth Lee Turner of Los Angeles, Calif., and Virginia Fan Hamrick of Hendersonville, N.C.; a brother, Judge J. Brandon Price of Paducah, Ky., two sisters, Mrs. Richards Price and Mrs. Sam Locke of Paducah; and six grandchildren.

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(BP) photo mailed separately to state Baptist newspapers by Richmond bureau of Baptist Press.

Baptist Heads in Sand
On Alcohol Problems

By Tim Nicholas

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GULFSHORE, Miss. (BP)--"We need to quit playing ostrich" with alcohol abuse among church members, a New Orleans mission staffer told participants in a tri-state conference on the impact of alcohol and other drugs on contemporary life.

The conference, organized by former Southern Baptist Convention president Owen Cooper, attracted about 60 people from several denominations in Louisiana, Mississippi and Alabama. It included advocates of total abstinence and of drinking in moderation.

Charles Holmes, who works daily with the physical proof at New Orleans Baptist Rescue Mission, says statistics show one in 10 Baptists has a drinking problem. With each problem drinker estimated to directly affect about 16 other persons, it would be hard for any church to claim it is unaffected by alcoholism, Holmes said.

Jimmy Allen, president of the Southern Baptist Radio and Television Commission, a keynote speaker, said the church must provide a substitute for what alcohol does for the drinker. Alcohol offers instant fellowship, and circumstances that allow one to bare one's soul and express hilarity. "All of these things are what are supposed to be the experience to be found in the local Baptist church," he said.

Doyle Smith, a Jackson anesthesiologist, has treated two Baptist preachers for alcoholism. One, he said, traveled extensively, sleeping in a new town most nights and had trouble sleeping. A deacon in a church he visited gave him some valium which "worked wonders." He grew into a "slow, insidious dependency" on the drug.

Then, said Smith, the preacher, while on a plane, intercepted some "free" champagne passed out in flight. There, "He found his drug of choice."

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A workshop speaker, Ed Lilly, who directs the Baptist Rescue Mission in New Orleans, spoke of the church's task of reconciliation with both God and man. "We must provide a healing and redemptive fellowship," said Lilly. He noted that "we get all excited when a wet-dry issue comes up, but we fail to recognize many people are in our community and churches who already have been affected by the end result of alcohol."

In his workshop, he advocated churches allowing such groups as Alcoholics Anonymous to use their facilities. One woman, a Mississippi Baptist, said her church won't allow AA to use the building because "they might smoke."

Lilly enumerated several of the "great myths" of alcoholism. A person will say "the problem is out yonder on skid row." Lilly said only three percent of alcoholics are on skid row. The rest are functioning at various levels of society. The other myth, according to Lilly, is "there's not a problem with alcohol in my congregation."

On a nationwide basis, of the 100-125 million drinkers, 9.5 to 14 million are alcoholics. In 1977 American industry suffered \$19.64 billion in lost production. There were more than 28,000 auto deaths in 1979 directly attributable to drinking drivers. The American Medical Association reports that 50 percent of all fracture cases treated in emergency rooms involve drinking.

In a world where more than 10 million people will starve to death this year, America uses 32 million pounds of grain a day to make beer. One pound of that grain would feed a person for a day.

Holmes cited statistics, now several years old, that estimate 48 percent of all Baptists drink and that 20 percent of Baptists who drink have drinking problems.

Harold Hughes, former U.S. senator and a recovered alcoholic, claimed that "most alcoholics look at the church as the enemy, not as a friend and a place to get help." He added that "if alcohol is a disease, why are we not training doctors, preachers and nurses to deal with it?" Hughes was instrumental in getting the Hughes Act passed which created a national commission on addiction.

Allen took issue with Hughes' premise that the church is not helping. His former pastorate, First Baptist Church in San Antonio, Texas, has a ministry to alcoholics which offers food and spiritual guidance. "The churches do care," claimed Allen, "but don't know what to do."

Allen said Christians have to hold in check this "juggernaut" while trying to uplift its victims. "We need a maximum amount of legal and social restraint on the traffic and have to be concerned enough to act."