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October 23, 1986

86-157

SBC Executives React
To Tax Revision Law

By Kathy Palen *N-BJC*

WASHINGTON (BP)—On the day President Reagan signed into law the most dramatic revision of the federal tax code in over 40 years, Southern Baptist agency executives reacted to provisions in the legislation that will affect churches, church-related institutions and their employees.

"Of great importance is the continuation of the tax exemption for church pension boards," said Darold H. Morgan, president of the Southern Baptist Annuity Board. "The original House version of the tax bill would have stripped that exemption and been a major problem to the retirement programs of ministers and other church and agency employees."

The tax law, as signed by the president Oct. 22, retains the tax-exempt status of church pension and welfare groups, including the Annuity Board. Had the legislation included the House's provision to strip that exemption, Congress in effect would have exposed that part of the church's ministry that provides pension and welfare benefits to taxation.

"The Baptist Joint Committee's major interest in tax reform was avoiding the direct taxation of the church pension boards," said James M. Dunn, executive director of the Baptist Joint Committee on Public Affairs. "If the House version of the legislation had passed, for the first time in history the federal government would have been directly taxing the churches."

The Annuity Board and Baptist Joint Committee worked jointly in representing Southern Baptist interests during the 11-month process that resulted in the tax revision.

The law, which will take effect Jan. 1, 1987, also will restore ministers' eligibility to declare mortgage interest and property tax deductions in addition to their tax-exempt housing allowances.

Ministers who have been ineligible to claim those deductions since 1983 may file, under the new law, amended tax returns—Form 1040X—seeking refund of taxes overpaid. The statute of limitations, however, requires amended returns for 1983 be filed no later than April 15, 1987.

The new law, known as the Tax Reform Act of 1986, will end the eligibility of non-itemizing taxpayers to claim deductions for charitable contributions. That benefit will end Dec. 31, 1986.

Morgan pointed to the law's complex pension and employee benefits provisions as also having significant impact on churches, church ministries and their budgets and staffs. Those provisions range from individual retirement account contributions to pension plan early withdrawals to benefit program non-discrimination rules.

"The tax bill as originally passed last year by the House would have had some adverse effects on churches, ministers and denominational employees," said Morgan. "But with the help of thousands of church people across the country, many of the provisions were modified as the process continued."

Morgan is chairman of the Church Alliance, an organization of the chief pension executives of 28 religious denominations acting on behalf of denominational pension programs.

"Through Dr. Morgan's leadership and the concerted efforts of these denominational executives, we were able to be heard by senators and representatives on several of our major concerns," said Gary S. Nash, Annuity Board counsel and Church Alliance secretary. "Several congressmen and senators demonstrated their concern that the tax bill not inadvertently harm church ministries."
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Morgan added: "Our work was made easier and reinforced by the excellent services of James Dunn and Oliver Thomas of the Baptist Joint Committee on Public Affairs. The reputation of this agency is solid on Capitol Hill for providing dependable and timely information to lawmakers."

Dunn also applauded Thomas, Baptist Joint Committee general counsel, for his "astute representation of the Baptist Joint Committee's position that had much to do with the churches not being taxed." Dunn also noted the role of the Washington bureau of Baptist Press in "keeping Southern Baptists informed of the bill's developments."

"We fought some significant battles during the writing of the new law, but we cannot go to sleep on the subject," Morgan said. "A major technical corrections bill will be written by the next Congress, and we must continue to monitor that process closely."

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Foreign Board Fills
Black Relations Post

By Eric Miller

N-FMB

Baptist Press
10/23/86

RICHMOND, Va. (BP)—A Suffolk, Va., pastor has been named manager of the black church relations section of the Southern Baptist Foreign Mission Board.

Victor L. Davis, 34, pastor of the East End Baptist Church in Suffolk since 1980, started work Oct. 22. He replaced Willie Simmons, who left the position in August to return to Los Angeles as a bivocational pastor.

Davis is to promote foreign missions in churches, recruit black Southern Baptists for foreign mission service, serve as a liaison between the Foreign Mission Board and black Baptist conventions in the United States and communicate with pastors and lay people of the 900 black Southern Baptist churches.

"I think there is a large misconception of what a missionary is," Davis said. "Pre-conceived notions were that they were sort of sent off with a bush helmet on their head, a Bible in one hand and a machete in the other as they were sent to some remote, uncivilized portion of the world."

A part of the problem has been that some blacks have never had any "hands-on" contact with a missionary, especially one they knew, he explained.

But Davis' church was fortunate to see Milton Williams, a fellow church member and a student at Southern Baptist Theological Seminary in Louisville, Ky., go to Brazil for six months.

"Seeing a missionary go off and then return and hearing his report—I think that kind of experience initially has the greatest impact on many of our churches," Davis said.

Davis wants to see more blacks in the missionary force, both short term and long term. He wants more blacks to get "hands-on experience so they can come back and share among their own community about the experience," he said.

Another of Davis' goals is to improve relationships with "not only the black Southern Baptist churches in our convention, but also other black Baptist conventions across the nation."

He sees a need to help build trust and acceptance between black Baptists and white Southern Baptists in light of racial problems of the past. "There are many who are somewhat leery of white or predominantly white organizations, especially if they have had a history that has not always been favorable to blacks."

Davis has a doctor of ministries degree from Union Theological Seminary in Richmond, Va., a master of divinity degree from Southwestern Baptist Theological Seminary in Fort Worth, Texas, and a bachelor's degree from Norfolk (Va.) State University. He and his wife, Rosa, a schoolteacher, have two children.

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With the black relations post filled, focus now turns to finding a manager for the newly formed ethnic relations section to work with the many ethnic churches, including the 2,500 Hispanic churches, the 450 Korean churches and others across the convention, said Harlan Spurgeon, board vice president for human resources.

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

Rejected Couple
Gets Appointed

By Eric Miller

F - FMB

Baptist Press
10/23/86

RICHMOND, Va. (BP)—Becoming missionaries was like watching a house plant mature into an outdoor plant, said two newly appointed missionaries who were turned away by the Southern Baptist Foreign Mission Board in 1983.

Randy and Kathy Arnett of Kansas City, Mo., said when they were appointed in October that God had used their gardening hobby to help them understand what he is doing in their lives.

She planted tomato seeds indoors in the spring. The seeds sprouted and grew, and she gave them fertilizer, water and sunlight. But they were not ready for the outdoors.

"In late 1982, Kathy and I sensed a call by God to go into foreign missions," he said. They applied to the Foreign Mission Board. But "God said through the board, 'Hold on. You're not yet ready. You're too fragile.' That hurt. There was pain and disappointment, and I cried a little bit."

She transplanted her tomato plants into larger, newer containers and gradually exposed them to the outdoors.

"God placed me in a larger container, a container of Strasburg (Mo.) Baptist Church, where as a pastor I have been nurtured and loved and cared for by my people," he said. "There, I put my roots down, and I've grown strong."

She found that the tomato plants had outgrown the containers and that it was time to move the plants to the garden.

"Safe, secure, comfortable in my Strasburg Baptist container, I lost perspective," he said. "I began to think that that little container was the whole garden. God has reminded me that it's not."

The Arnetts and their children, Bevin Elisabeth, 5, and Jillian Mychal, 1, are "being transplanted" to Lome, Togo, in West Africa. He will teach in the Baptist School of Theology, and she will conduct a music ministry.

"Being uprooted and put out there in the garden is frightening," he said. "There is pain as those roots are torn loose.

"Yet I know that in that tiny sliver of a country 6,000 miles east of here, God has a spot he has been preparing for many years—a spot where he will bring forth a harvest far greater than the one that was possible in that little confining container I once thought was the whole garden."

Handing them their appointment certificate on stage, Foreign Mission Board President R. Keith Parks told the Arnetts, "You had a beautiful parable for us, just as the Lord used many parables out of agriculture. You recognized that that little container is not the world. We're praying others will recognize that."

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CORRECTION: Please substitute the following for the eighth graf of the (BP) story dated 10/20/86 and titled "Supreme Court Rejects Challenge To Ambassador":

"We are very disappointed that the Supreme Court is unwilling to confront a popular president on matters of grave constitutional concern," said Oliver S. Thomas, Baptist Joint Committee general counsel. "In effect, the court has allowed the president to characterize this diplomatic relationship as being with the Vatican city-state in spite of the Vatican's statement to the contrary, indicating that the relationship is with the Roman Catholic Church. By doing this, the court surrenders to the president its assigned role as final arbiter of the Constitution."

Thanks,
Baptist Press

Tower Grove Rejects EPA Funds
Due To Church-State Concerns

By Brenda J. Sanders

N-MO
Baptist Press
10/23/86

ST. LOUIS (BP)--Tower Grove Christian School in St. Louis declined an offer of \$250,774 from the Environmental Protection Agency to be used for asbestos cleanup funds. The school is operated by Tower Grove Baptist Church.

Tower Grove Pastor Gary Taylor cited church-state concerns as the reason for refusing the aid.

The EPA offer, made under the Asbestos School Hazard Abatement Act of 1984, included a \$54,668 grant and a \$196,105 loan. Tower Grove Christian School was one of two parochial schools to be offered such funding in Missouri in the latest round of EPA grants. The Catholic Diocese of Kansas City-St. Joseph was offered a \$345,432 loan from the U.S. agency.

More than 50 percent of the funds made available to the state of Missouri by the EPA was offered to the two parochial schools.

Tower Grove's educational and worship facilities were evacuated earlier this year due to an asbestos hazard caused by rain damage. The asbestos was removed in July, and the congregation faced a bill of \$1.8 million for its removal and for repair work on the building.

A contractor working on the church facilities in May alerted the congregation to the possibility of getting financial aid from the EPA, Taylor said. By the time the church staff received application forms, filled them out and returned them to the government agency, the deadline for receiving grant/loan applications had passed. Taylor said an EPA official felt the need was so great that he accepted the application even though it was late.

The congregation was notified in late July that the grant and loan would be offered, Taylor said and church leaders were told to respond by Sept. 1 whether they would accept the aid.

The pastor said the church then began to consider the stipulations of the grant/loan program, such as possible governmental intrusion in the administrative affairs of the school. "We wouldn't accept the money without first seeing what strings might be attached to such an offer," he said.

Stipulations of accepting the funding were sent to the church. The church then sought the advice of experts on the separation of church and state. Copies of the "inclusions" were sent to the Christian Law Association of Cincinnati, Tower Grove's attorney, Americans United for Separation of Church and State, the Baptist Joint Committee on Public Affairs and Hugh Wamble, a professor of church history at Midwestern Baptist Theological Seminary in Kansas City, Mo.

"We asked them to look over the stipulations of the grant and loan, and tell us what church-state entanglements might arise from our acceptance of the aid," Taylor said. Before all the responses had been received by the church, the September deadline passed. Tower Grove filed for and received an extension to continue to study the matter until Oct. 1.

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All church state experts who responded to the St. Louis congregation were in agreement it should not accept aid from a government agency. "On the basis of their verbal and written recommendations, we decided it would be in the best interest of the school to reject the offer," Taylor explained.

Notifying the EPA of its decision to decline the grant/loan, Tower Grove gave five reasons for its position:

-- "Inasmuch as Tower Grove Christian School has no existence apart from Tower Grove Baptist Church, the relationship which would result from the grant and loan would ultimately be between the church and the government. This would violate our historic Baptist position regarding the strict separation of church and state.

-- "Since the money does come from tax funds and not the superfund, we would be using tax funds to accommodate a religious entity. The superfund is a cleanup fund supported by companies that produce asbestos. Taylor said the school's \$196,105 loan would come from tax coffers, not the superfund.

-- "The taking of government funds would necessitate an ongoing intensive administrative relationship between the school (church) and the federal government.

-- "We fear that any government subsidy might allow the government to determine our curriculum.

-- "As a Christian school, Tower Grove is open to students of all faiths. We are interested in the establishment of a living faith in God, through his Son Jesus, in our children. All the academic pursuits will be studied from a God-centered view of life. This includes teaching our students the proper respect for our government and that God is the ultimate source of our finances."

The pastor noted the church had received several negative letters and phone calls from the community during the time it was considering the funding. "I got one letter from a man who said, 'You're not a Baptist if you take government money.' He wanted us to be withdrawn from the Missouri Baptist Convention," Taylor said. The pastor wrote back to the man and explained that the church had not accepted the grant/loan offer.

Now that the church has turned down the EPA offer, positive letters have been received. "Now we're getting letters that congratulate us on taking a courageous stand on church/state separation," Taylor reported. One recent letter contained a \$50 donation to help the congregation meet its debt.

"The pressure is on us financially," Taylor acknowledged, but he said the church is not looking back. About \$230,000 in cash and \$50,000 in pledges has been raised to date through the efforts of the congregation. The church currently is working out a loan for \$1.6 million from a local bank.

"There was no question that we had to turn it down," Taylor said of the government aid. "We felt we were doing what was right."

The pastor added, "We feel God is going to provide. The debt is overwhelming. But somehow, the Lord will take care of us."

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(Sanders is a newswriter for "Word & Way," newsjournal of the Missouri Baptist Convention.)

Missouri Convention Broadcast
Will Be First In SBC Over BTN

N - M O

Baptist Press
10/23/86

RAYTOWN, Mo. (BP)—The Missouri Baptist Convention will be the first state convention in the Southern Baptist Convention to broadcast its annual meeting over Baptist Telecommunication Network.

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The opening session of the Missouri Convention will be broadcast live from First Baptist Church of Raytown, Mo., Oct. 27, beginning at 6:30 p.m., said Paul Thompson, Missouri Baptist church program division director. The three-hour broadcast will include Missouri Baptists' tribute to state Executive Director Rheubin South, who will retire Dec. 31.

Thompson noted the broadcast is being done on a one-time special basis. There are no plans at this time to broadcast conventions in future years, although that remains a possible option, he said.

In addition to the tribute to South, the broadcast will include pre-session music; a Bible study led by J.W. MacGorman, professor of New Testament at Southwestern Baptist Theological Seminary; and the annual state president's address by Wallace E. Jones, pastor of Fee Fee Church in Bridgeton, Mo.

The broadcast will be available to any church or association that has access to BTN and also to any individual who has a satellite dish. The program will be an unscrambled broadcast via the Spacenet 1 satellite, transponder 21.

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Deaf Want To Contribute,
Conference Participants Told

N-NOBTS

Baptist Press
10/23/86

NEW ORLEANS (BP)--The first Ministering to the Deaf Conference brought ministers to the deaf from across the country to New Orleans Baptist Theological Seminary Oct. 7-9.

"The conference grew out of the realization that ministering in a deaf congregation has unique dimensions," said Paul Robertson, director of doctor of ministry and continuing education programs at the seminary.

Carter Bearden Sr., deaf minister for the Southern Baptist Home Mission Board, said through an interpreter, "We do not ask or want to be deaf ... but we are not ashamed to be deaf. We want to make contributions to our church and to be a blessing, and to lead people to know the Lord Jesus. We want to stand up and be counted worthy."

Bearden, who spoke to students and faculty of New Orleans Seminary in a chapel service during the conference, said, "We have a terrible shortage of qualified, trained pastors to work with the deaf. As a field that is open, it is white unto harvest, and we do need men and women, especially men, who will come in and preach and minister."

The conference covered topics such as "Preaching in a Deaf Congregation," "Marriage and Family Enrichment," "Time Management for the Minister," "Thinking About God" and "Biblical Studies."

Bearden said Southern Baptists have more than 1,200 "hearing workers," the majority of whom are volunteers; about 49 churches and missions for the deaf; and about 46 preachers and missionaries, six of whom are bivocational.

"Hearing people want us to be like them," he said. "We do not want to be like you. We just want to be ourselves. We want to be people. People who cannot hear."

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(BP) photo available upon request from New Orleans Seminary.