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News Service of the Southern Baptist Convention

**NATIONAL OFFICE**  
SBC Executive Committee  
901 Commerce #750  
Nashville, Tennessee 37203  
(615) 244-2355  
Alvin C. Shackelford, Director  
Dan Martin, News Editor  
Marv Knox, Feature Editor

**BUREAUS**

**ATLANTA** Jim Newton, Chief, 1350 Spring St., N.W., Atlanta, Ga. 30367, Telephone (404) 873-4041  
**DALLAS** Thomas J. Brannon, Chief, 511 N. Akard, Dallas, Texas 75201, Telephone (214) 720-0550  
**NASHVILLE** (Baptist Sunday School Board) Lloyd T. Householder, Chief, 127 Ninth Ave., N., Nashville, Tenn. 37234, Telephone (615) 251-2300  
**RICHMOND** (Foreign) Robert L. Stanley, Chief, 3806 Monument Ave., Richmond, Va. 23230, Telephone (804) 353-0151  
**WASHINGTON** Stan L. Haste, Chief, 200 Maryland Ave., N.E., Washington, D.C. 20002, Telephone (202) 544-4226

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**Ways And Means Panel Adopts  
Rules For Tax-Exempt Groups**

By Kathy Palen

WASHINGTON (BP)--The U.S. House Ways and Means Committee has incorporated into its proposed budget-reconciliation package a bill that would make tax-exempt organizations more accountable for their lobbying and political activities.

The legislation would tighten guidelines governing tax-exempt organizations' political and lobbying activities and would impose stricter public-disclosure requirements on those groups. The bill was sponsored by the two ranking members of the House Subcommittee on Oversight, which has held a series of recent hearings on tax-exempt organizations.

Under current tax law, the most stringent restrictions on lobbying and political activities are applied to religious, charitable and educational organizations, which are exempt under Section 501(c)(3) of the Internal Revenue Code and are eligible to receive deductible charitable contributions.

Those organizations are prohibited from engaging in political activities, which are defined as participation or intervention on behalf of any candidate for public office. They also are prohibited from devoting a substantial portion of their total activities to lobbying, which is defined as any attempt to influence legislation.

Currently, the only sanction for violation of prohibitions on political and lobbying activities is loss of tax exemption.

The Ways and Means bill would add the imposition of a 5 percent excise tax on organizations, as well as their managers, whose tax-exempt status was revoked because of substantial lobbying. The excise tax would not be imposed if the Internal Revenue Service determined an organization's decision to engage in substantial lobbying was not willful and was not due to reasonable cause.

In addition, the bill would expand the definition of political activity to include actions undertaken to oppose any candidate. It also would make organizations and their managers subject to an excise tax if they engaged in political activity.

The legislation would broaden the definition of political expenditures to include money spent for speeches, travel expenses, polling, advertising, fund raising, voter registration and voter turnout on behalf of any candidate for public office.

The bill would empower the IRS to revoke immediately the tax-exempt status of any organization the agency's commissioner ruled had flagrantly violated the rules on political activity.

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**Educators Organize For  
Volunteer Mission Work**

By Jim Burton

Baptist Press  
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GLORIETA, N.M. (BP)--The National Fellowship of Baptist Men has formed an ad hoc steering committee to organize Baptist educators for volunteer missions service, announced Larry Cox, associate director of the organization.

Hal Buchanan, former dean of education and director of teacher training at Delta State University in Mississippi, was elected volunteer coordinator. He will direct the process of creating bylaws, developing strategies and electing officers for the National Fellowship of Baptist Educators.

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"The purpose is to try to harness the capabilities of Baptist educators who have a zeal for the missionary spirit that Jesus Christ gave to us in Matthew 28:18-20," said Buchanan.

The educator's fellowship will seek members from all areas of education.

"This is for those who have the gift of teaching and want to use it is a missions opportunity," said Cox.

"There is a broadness in terms of who this reflects because it reflects everybody from the seminary level to the Vacation Bible School volunteer," added Ed Bullock, National Fellowship of Baptist Men executive director.

Fellowship as well as mission action will be an important aspect of this new project, Cox said, noting Southern Baptist educators who do not work for Southern Baptist schools do not have an outlet for fellowship.

Buchanan helped organize the Mississippi Educator's Fellowship and currently is its project director. Mississippi is the only state to have an organized fellowship for Baptist educators.

The potential for an educator's fellowship organized for missions support is unlimited, Buchanan said: "You can't name anybody -- doctor or nuclear scientist or anybody else -- who doesn't start with education. We think the limit is just what the Lord can cause us to cause to happen."

Brotherhood Commission President James H. Smith, agreed about the fellowship's potential: "As far as the utilization of a vocational group, educators will probably rank up at the very top. There may be more considered interest right now in agriculture or construction. But I think when it all shakes down, it's going to be educators, because in all our mission fields, we have educational ministries. I don't see any group that will be in greater demand than the educators."

Volunteers will be assigned by both the Home and Foreign Mission boards of the Southern Baptist Convention.

Volunteers will be recruited to teach overseas in schools for children of missionaries as well as international schools that educate other English-speaking students.

In the United States, volunteer educators also will find a variety of assignments available for their areas of expertise.

The National Fellowship of Baptist Men is a ministry of the adult department of the Brotherhood Commission in Memphis, Tenn. Southern Baptist men and women are organized according to interest, vocation and skills to be available for volunteer missions service.

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Alabama Pastor, Congregation  
Featured In PBS Special

By Stan Haste

Baptist Press  
8/13/87

WASHINGTON (BP)--The pastor and other members of Alabama's largest Southern Baptist church are featured in an upcoming Public Broadcasting Service series examining the impact of the U.S. Constitution on the lives of Americans today.

Fred Wolfe, pastor of Cottage Hill Baptist Church in Mobile, along with others in the 9,000-member congregation, appear in the premiere episode of "We the People," a four-part series produced by PBS station KQED-TV in San Francisco, in collaboration with the American Bar Association. The series will air on PBS on four consecutive Tuesday evenings, beginning Sept. 22.

The first segment, dealing with the First Amendment guarantees of freedom of religion and speech, includes footage shot in Mobile and Cottage Hill Church dealing with that city's debate over the content of public school textbooks.

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Wolfe has been active in supporting a legal suit brought by more than 600 parents against the Alabama State Board of Education charging that Christian influence in American history has been excluded from public schools. In its place, the suit claims, a religion of secular humanism has been established as the official religion of the schools in violation of the First Amendment.

Last March, federal district Judge W. Brevard Hand ruled in favor of the parents. His decision has been appealed to the 11th Circuit Court of Appeals.

In addition to the initial episode, titled "Free To Believe," other segments in the series deal with racial and sexual equality, police powers and the rights of the accused, and the division of political power between the states and the federal government.

Hosted and narrated by Peter Jennings, anchor of ABC's "World News Tonight," the series received major funding from Merrill Lynch & Co. Inc., with additional funding from law firms nationwide, the Corporation for Public Broadcasting, Ford Foundation and George Gund Foundation.

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Baptist Young Men Help  
Home Missions Effort

By Mike Day

Baptist Press  
8/13/87

GRAHAM, Wash. (BP)--Nineteen Baptist Young Men representing seven states spent the last few days of summer working -- with no pay.

The young missions volunteers travelled at their own expense to the Seattle area to participate in a week-long construction project sponsored by the Southern Baptist Brotherhood Commission.

"These young men are a real answer to prayer," said David Lambert, the bivocational pastor who leads the congregation of 15 families at Mount Rainier Baptist Church in Graham, Wash. "In a small church like ours with only a few men, a project like this can stretch out forever. The work these young men have done has put us years ahead."

The team of 12 High School Baptist Young Men and seven Collegiate Baptist Young Men were participating in the second Baptist Young Men's National Home Mission Work Project. The construction team was assisted by six adult sponsors in the week-long project.

"It's a completely different kind of work than we did last year," said Bryan Vaughan, 19, a member of First Baptist Church in Chouteau, Okla., the only team member to work on both projects. "The amount of work to be done requires a lot more in terms of human resources. Each person has to pull a pretty heavy load."

"The young men were equal to the task," said Roger Orman, minister to students at First Baptist Church in Longview, Texas.

"This project is a good indication of what teenagers can do," said Orman. "I brought my young men on this trip because they needed to see what can happen when they work cooperatively with other churches."

By the end of the first full workday, the crew had completely installed insulation in the walls and ceiling and had begun the Sheetrocking process in the 5,000-square-foot building.

Project coordinators Kenny Rains and Eddie Pettit of the Brotherhood Commission applauded the first-day effort of the team.

"I can't believe we've accomplished this much in one day," said Rains, national director of High School Baptist Young Men.

"Things really came together today," added Pettit, director of Collegiate Baptist Young Men. "We are sure to slow down when we start the ceiling, but if we don't hit any snags, we'll be finished ahead of schedule."

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The volunteer builders received support from members of Mount Rainier Baptist Church who provided meals, ran errands and delivered building supplies.

Marjorie Urbach, a Mount Rainier member and former owner of the property where the building is located, spent the week assisting in the preparation of meals for the group. "These young men have really put in the hours," she said. "They work so well together -- as if they had worked together before. They have really been a blessing to us."

By the end of the week, the team finished the framework, installed insulation, hung Sheetrock and prepared the walls and ceiling of the new sanctuary and classrooms of the church building for painting. In addition, part of the team conducted daily door-to-door visitation to invite area residents to the church's upcoming Vacation Bible School.

"God has shown us what a group of people can do with a little caring and love," said David Davis, 18, from Longview, Texas. "For me it's like repaying a favor. I used to be in a church in Arlington, Texas, that was really young and really struggling. A lot of people helped us. This is my chance to help someone else."

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Home Mission Board Names  
PACT Award Recipients

Baptist Press  
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GLORIETA, N.M. (BP)--Calvary Baptist Church of Dallas and Jack Washington of McKinney, Texas, have been honored for outstanding Southern Baptist ministry in transitional neighborhoods.

Calvary Baptist was named Project Assistance for Churches in Transition church of the year, and Washington was named PACT consultant of the year by the Southern Baptist Home Mission Board during the annual home missions conference at Glorieta (N.M.) Baptist Conference Center.

The board began PACT in 1976 to help churches in transition look at possibilities for change. Research showed 56 percent of Southern Baptist churches in metropolitan areas were located in significantly changing communities.

Calvary Baptist, in the inner-city Oak Cliff section of Dallas, was predominantly a senior citizen congregation, with the community changing to Hispanic, said HMB President Larry Lewis during the presentation. The church conducted a PACT study in 1985 and decided to stay and minister to its new community. It began Bible studies, helped a Spanish class become a church of 60 members and initiated an English-as-a-second-language class.

"The key was a change in attitude that resulted in a change of behavior," said Calvary Pastor David Kuykendall.

Washington, the board's national PACT blitz coordinator, has conducted 18 urban church consultations since 1976. Two of those churches have been recognized as PACT churches of the year. He also developed the PACT manual on interpreting the church membership questionnaire, and in his present position he leads 12 PACT area blitzes a year. The blitzes are PACT conferences held simultaneously for several churches in the same area.

More than 100 PACT consultants have been certified to work with churches.

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Volunteer Mission Service Keeps  
77-Year-Old 'Vibrant For The Lord'

By Don Hepburn

Baptist Press  
8/13/87

DAYTONA BEACH, Fla. (BP)--By the time the morning sunlight sweeps across Daytona Beach, 77-year-old Carmen Dickey already has been up for more than an hour preparing for another day as a volunteer missionary.

She has prayed, read her Bible, showered, dressed and entered the kitchen of the weather-worn 100-year-old house. She begins the first of her daily duties -- preparing breakfast for six college students -- by stirring up a batch of homemade biscuits.

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Thirteen years ago Dickey read a Royal Service magazine article which challenged her, "You too can go."

"I decided, beyond a shadow of a doubt, that God was calling me to do this," she recalled. "I argued with him a little. I did not want to give up a lot of things. But I haven't given up anything in order to do this."

This summer the retiree from Warner-Robbins, Ga., completed her 10th mission assignment, serving as a houseparent for six summer missionaries in the resort community of Daytona Beach.

"She is mother, pastor, adviser, drill sergeant, everything we needed," explained Kevin Grimes of Centre, Ala., who was one of Dickey's charges during the 10 weeks. "She has been a lot of different people to us," said the college senior, but more importantly, "she always can tell what we need to hear."

As a volunteer houseparent, "You have to have the patience of Job, the wisdom of Solomon, the love of Jesus in your heart, and a love for young people," said the widow with silver-gray hair.

Besides keeping an eye on the four men and two women, Dickey was responsible for preparing three daily meals, buying the weekly groceries and supervising the students' housekeeping chores.

In her spare time, she worked with the summer workers in some of their mission activities and served as interim pianist and organist for South Peninsula Baptist Church.

This was not her first service as a houseparent. Among the three prior houseparent assignments, she cared for 27 student missionaries at Lake Placid, N.Y., for three years -- before, during and after the 1980 Winter Olympics.

Through the Southern Baptist Home Mission Board's Mission Service Corps, Dickey has received appointments lasting from six weeks to more than a year. These have included organizing a youth and music program for an Anchorage, Alaska, mission church; serving as an education and youth director for a Vancouver, Wash., mission; and starting a resort ministry at the Grand Canyon.

When asked how she qualified to do so many varied tasks, Dickey said with a chuckle, "I studied all those 10 zillion leadership courses that Woman's Missionary Union has." She added she is certified as a church training and church music special worker, which complements her 35 years' experience as a public school music teacher.

Dickey is candid to admit, however, that in many of her mission assignments, "we learned by trial and error."

Having worked with churches and ministries in pioneer areas of Baptist work, Dickey has come to regard those churches as being "more spiritual" than many of the churches she has found in the Bible Belt.

She noted pioneer churches are "totally dependent upon the Lord for their power." And she has participated in "their struggle and desire to reach people that are lost."

"The thing that burdens my heart is the fact that there are so many lost people (non-Christians) out there, and we seem to forget it," she said.

Although a great-grandmother five times over, Dickey stressed she needs to be involved as a volunteer missionary because it "keeps me alive and keeps me vibrant for the Lord."

"I view it as a privilege and an obligation to our denomination and also to our Lord," she explained.

As a lay volunteer, Dickey has had to underwrite her own travel expenses to and from her mission assignments, as well as care for incidental expenses.

"As far as finances are concerned, I'm not loaded with money," she said. Her small Social Security income serves as the basis for her strict budget.

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"A lot of times I don't know where the money is coming from," she admitted. As she prepares for each mission assignment, "I just say, 'God, you told me to go, and I'm expecting you to provide the money.' He never has failed me yet. The money has come."

Money need not be an obstacle to the person who wants to be a short-term mission volunteer, she continued. "There are a lot of people that I believe would sincerely love to do this type of work, but they are not financially able to do it." Many of these, she added, "haven't learned to turn it over to God."

"If they would be committed and let go and let God have his way and go out, Baptists could win the world for the Lord Jesus Christ," she insisted.

Until her next assignment, Dickey will maintain a schedule of speaking engagements in churches and at world missions conferences, just as she has done during the past 13 years.

In addition to sharing how God called her, Dickey will tell "how important it is for people my age with experience and knowledge" to participate in volunteer mission service.

Carmen Dickey isn't ready to call it quits yet, she said. The need to spread the gospel remains "as long as there is one sinner left in this world."

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(BP) photos available upon request from the Florida Baptist Convention