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Nashville, Tennessee
APR 22 2002

April 18, 2002

(02-31)

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House approves bill to protect ministerial housing allowances

By Robert Marus

WASHINGTON (ABP) -- The U.S. House of Representatives may have short-circuited an anticipated constitutional challenge to a special tax privilege enjoyed by American clergy -- but future threats to the arrangement still loom.

On April 16, the House passed the Clergy Housing Allowance Clarification Act on a 408-0 vote. The bill, sponsored by Rep. Jim Ramstad (R-Minn.), was intended to pre-empt a case now before the U.S. 9th Circuit Court of Appeals, based in San Francisco. Legal observers say the court will likely use the case to overturn tax exemptions for ministerial housing expenses. This perk -- provided for in the federal tax code since 1921 -- has enabled many small and low-income congregations to hire full-time pastors, rabbis or priests.

The exemption means that ordained clergy can deduct housing expenses -- often including rent, mortgage payments, utilities and even furniture purchases -- from their taxable income, as long as the deduction amount is approved by the clergy person's religious governing body.

The case now before the 9th Circuit originally stemmed from an Internal Revenue Service dispute with Rick Warren, a nationally known pastor and author of "The Purpose-Driven Church." Warren's Saddleback Valley Community Church in suburban Los Angeles is affiliated with the Southern Baptist Convention.

The IRS, in auditing some of Warren's tax returns, said he was claiming too high an amount of his income as his tax-free housing allowance. Warren attempted to claim \$79,999 -- about 80 percent of his income from the church -- as a housing allowance, but the IRS auditor asserted that \$59,479 was the maximum Warren could claim. The auditor relied on an IRS standard -- not found in the original law providing for clergy housing tax exemptions -- of "fair rental value" being the cap for the amount clergy could claim under the housing allowance. However, the IRS never clarified how to determine "fair rental value" in such cases.

Warren challenged the standard, claiming that it gave IRS auditors too much latitude in determining what "fair rental value" was. A California tax court ruled 14-3 in his favor.

The IRS appealed the ruling, and it ended up in the 9th Circuit. That's when an unexpected development took place. A three-judge panel of the court voted 2-1 to ask for briefs from both sides as to whether the

housing allowance tax exemption for clergy was constitutionally acceptable. The majority judges appointed a University of Southern California law professor, Erwin Chemerinsky, to weigh in on the issue with a brief on the constitutionality of the practice. The professor has been asked to file his brief by May 3.

Chemerinsky has already said publicly that he believes exempting clergy housing costs from taxes violates the Establishment Clause of the First Amendment. That clause prevents the government from supporting or endorsing religion. "If the government wants to subsidize journalists because it feels they aren't paid enough, I don't have any problem with that. But if they want to do the same thing with regards to religion, they can't," he told the Los Angeles Times newspaper.

Several observers, including Ramstad, have termed the 9th Circuit's move "judicial overreach" because neither Warren nor the IRS is challenging the allowance's constitutionality. Frank Sommerville, a Dallas attorney who specializes in clergy tax law, said the 9th Circuit has no right to decide whether housing allowances violate the First Amendment.

"Since the parties are not in dispute over the constitutionality, then we believe the court doesn't have authority or jurisdiction to decide the procedural issue," he said in a phone interview. Sommerville participated in oral arguments before the 9th Circuit on behalf of Warren's case.

Sommerville pointed out that the government provides housing-allowance tax exemptions to other professionals as well, such as U.S. military personnel and U.S. employees living overseas.

As for the strategy behind Ramstad's bill, it would codify and slightly clarify the IRS's "fair rental value" standard in the hopes that it would lead to dismissal of the 9th Circuit case before the court could decide the constitutional question.

It rushed through the House in just over a week, an unprecedented amount of time. The bill had the support of the Church Alliance, which represents the benefits-administering arms of several Jewish, Catholic, and Protestant denominations -- including the Annuity Board of the Southern Baptist Convention.

However, Ramstad's bill does nothing to prevent future, more direct constitutional challenges to the exemption. That's why the National Association of Church Business Administration -- while supporting the measure -- has noted problems with the legislative quick fix. Another question: "[Ramstad's bill] still raises the question, 'how do you define the fair rental value?'" noted NACBA's education director, Phill Martin. "There are not clear guidelines to help in that case. That is part of what brought the issue to a court battle in the first place."

Martin is a member of Wilshire Baptist Church in Dallas and is moderator-elect of the national Cooperative Baptist Fellowship.

Martin's concerns may end up being moot. A version of Ramstad's bill still has to be introduced and passed in the Senate and signed into law by President Bush before the 9th Circuit rules on the case, which may happen as early as the first week of May. As of deadline for this story, no senators had introduced such legislation in the Senate, nor was the House version of the bill scheduled for an introduction into the Senate.

The bill is House Resolution 4156.

The case before the 9th Circuit is Warren vs. Commissioner of Revenue.

Executive director leaves religious freedom commission

By Robert Marus

WASHINGTON (ABP) -- The head of the U.S. Commission on International Religious Freedom has stepped down as the agency seeks to shift its focus from monitoring religious-liberty abuses to implementation, according to some familiar with its work.

Steven McFarland has left his position as the commission's executive director in order to "pursue other opportunities," according to the organization's communications director, Lawrence Goodrich. Goodrich said he could not be specific about what opportunities McFarland was pursuing.

McFarland will continue to serve on the commission's staff as a special adviser, according to Goodrich. Meanwhile, the agency's research director, Ted Stahnke will serve as acting executive director.

McFarland told Associated Baptist Press he was stepping down at the request of the commission because "the commission has moved into a new stage in which they want to focus on implementation by the administration of their previous policy recommendations."

McFarland said he supports the change in emphasis from a watchdog to a policy-shaping role. However, "the commissioners believe that to do that requires a different job description for my position -- and that specifically would be someone who knows movers and shakers in the administration and is familiar with how things get done in this town."

"I never held myself out as filling that job description," he said.

The commission -- an independent body made up of commissioners appointed by both parties in Congress and by the president -- was created in 1998 as a result of the International Religious Freedom Act. The legislation created several new tools to give concern for religious freedom a more prominent role in shaping America's foreign policy. These tools included setting up the commission as an investigative body and the establishment of a special ambassadorship in the U.S. State Department to deal with international religious freedom issues.

However, according to the first person to hold the religious freedom ambassador's position, the legislation's two-pronged approach also created some internal tension in the commission's work.

"The commission was formed, essentially, out of a negative impulse," Robert Seiple, the former U.S. Ambassador-At-Large for International Religious Freedom, said in a telephone interview. "Specifically, the legislation of 1998 did not put enough faith in the State Department to carry out the mandate [to pay special attention to religious freedom in conducting foreign policy]. So you had a, quote, independent commission to look over the shoulder of the State Department. That's always difficult."

The House version of the bill, according to Seiple, was designed to provide an instrument to punish nations that violated religious freedom. The Senate's version, meanwhile, was designed more to provide an organization that would actively promote global religious freedom.

"Now, there's a large methodological difference between punishing and promoting. So, the bill that came out of the Senate was geared, in my mind, to a healthier approach to solving religious freedom issues," Seiple said. "But the kicker was that there would still be a commission looking over the shoulder of the State Department to make sure that punishment was meted out."

"It's that dichotomy between promoting diplomatically or punishing using sanctions that has created sometimes confusion and sometimes tension."

Seiple was quick to point out that he didn't believe there had been a bluntly adversarial relationship between the State Department and the commission. However, he said that the tensions created by the law have prevented both organizations from maximizing their effectiveness in promoting religious freedom around the world.

"Inasmuch as the commission or the State Department hasn't maximized their presence or their institutional role in religious freedom, I think you have to go back and look at how this thing was cobbled together in the beginning," Seiple explained. "I think if you have an objective historical perspective about how the bill came a law -- the players that were involved, what they wanted -- you can see that there was a significant divergence of opinion at the beginning that would hold back the maximization of the two organizations working together.

"Should we be further ahead today than we were three years ago? The answer is, 'Yes.'"

Goodrich disagreed with Seiple's assessment of the relationship between the commission and the State Department. "We wouldn't say the internal tension between the punitive and promotive roles of USCIRF has hurt the commission's and the State Department's ability to work together," he said. "At the same time, the commission not only has a role in working with the State Department, but it is also part of our task to monitor the State Department, and to monitor and report on how they are implementing the International Religious Freedom Act. And the State Department has acknowledged how our critique of their work has been very helpful to them."

Goodrich said the only thing that has caused any major difficulty between the commission and the State Department has been the absence for the last year and a half of an ambassador for international religious freedom. Seiple left the post in September of 2000. Since he was near the end of his term, then-President Bill Clinton did not replace Seiple. Clinton's successor, George W. Bush, did not announce a nominee for the position until late September of 2001, and his confirmation hearings were delayed due to complications resulting from the anthrax scares on Capitol Hill.

Goodrich said such difficulties don't point to flaws in the legislation that set up his commission as much as they point to the fact that the U.S. government is on the cutting edge of religious liberty issues. "This is a new effort; nobody else in the world is trying to do what we are trying to do here in the U.S.," Goodrich explained. "So, there are going to be some bumps in the road."

McFarland also disagreed with Seiple's assessment that the commission and the State Department were naturally predisposed to be in tension. "There is no tension written into the bill," he said. "There's no institutional conflict. We are pulling in the same direction." He said he always had a good working relationship with the State Department's office of international religious freedom, even in the absence of an ambassador.

McFarland picked up on Goodrich's assessment that foot-dragging by the Bush administration in naming nominees has hindered the commission's work. "We didn't get a full house [on the commission] until late September," he said. "I know the president had a lot of things going on, but he didn't make his appointments until they were four-and-a-half months overdue."

McFarland said one difficulty written into the legislation is the fact that there are no overlaps of terms for members of the commission. That meant that six of nine members were brand new to the commission this year. "There's a huge learning curve," McFarland said.

McFarland, Seiple and Goodrich all pointed to several positive achievements of the commission in its work since 1998. For example, long before the Sept. 11 terrorist attacks and the U.S. subsequent war against the Taliban regime in Afghanistan, the commission called attention to neighboring Pakistan's discriminatory practice of segregated governmental representation systems. The elections system for years had divided the country's Muslim majority from non-Islamic religious minorities for purposes of representation. Pakistani leader Pervez Musharraf recently announced that the system of segregated elections would be abolished.

Art and Soul conference links writing and faith

By Marla Pierson Lester

WACO, Texas (ABP) -- With writers including Bret Lott, Will Campbell and Robert Olen Butler, Baylor University's third annual Art and Soul conference brought together prize-winning novelists, song-writers and poets to explore the intersection of writing and faith.

"Jesus of Nazareth dealt with the same questions artists do," said Butler, winner of the Pulitzer Prize for the short story collection "A Good Scent from a Strange Mountain."

He said writers -- like priests, pastors or imams -- grapple with the meaning of existence, the human condition and where human beings fit into the universe. "These are the questions artists raise. This is what Jesus spoke of. Jesus never talked about it except in one way -- he told stories," Butler said.

Butler, who is at Florida State University, teaches students the connection between fiction writing and film, how words can create a "cinema of the mind."

"The reality is that the Bible -- beautifully rendered in the King James -- is full of the same sort of stuff," Butler said.

There are close-ups, as well long shots, he said. He recalled how in Judges a woman named Jael kills a man by driving a tent spike through his head. "The rhythm of the prose is absolutely a rendering of slow motion," Butler said. "The Bible is full of remarkable stylistic treasures."

In its first year, Art and Soul focused on Southern fiction, bringing in best-selling author John Grisham. "We really wanted to again sort of have that regional focus," said Baylor University's Greg Garrett, who directs the conference.

And while Baylor and Waco, Texas, are Southern, they are also intensely Western, Garrett said, explaining he was also eager to explore the diversity of cultures in the region including folk Catholicism and Native American beliefs.

So presenters at the March 14-17 conference included Marion Oettinger, senior curator at the San Antonio Museum of Art, who discussed the Virgin of Guadalupe, and Oklahoma Cherokee writer Diane Glancy, author of "Pushing The Bear: A Novel of the Trail of Tears." Last year's festival -- which featured both Anne Lamott and Bret Lott -- was large and had many things going on at once. "The regional focus was also a way for us to pull back and have something a little more intimate," said Garrett. He added that people were less willing to travel after Sept. 11.

This year's conference still brought figures including Lott, Will Campbell, Frederick Barton, Marie Chapiro Jordan and New Mexican poet Joan Logghe. Margaret Becker, winner of three Dove awards, performed a benefit concert on March 16 as well.

Whether focusing on the finer points of the craft, reading from their work or serving on panel discussions, authors approached how spirituality or faith weaves into a work.

"Because I am who I am -- I'm a Christian who writes -- the things I believe in most profoundly tend to come out in my work," Garrett said. "Grace and forgiveness and redemption, those for me are what make a story worth telling."

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-- Marla Pierson Lester is a free-lance writer in Waco, Texas.

Former astrologer turns minister to New Agers

By Lonnie Wilkey

NASHVILLE, Tenn. (ABP) -- When it comes to witnessing to people caught up in the New Age Movement, Marcia Montenegro speaks from experience.

For years Montenegro was an astrologer. She looked to the stars for answers rather than God.

Montenegro said her views changed in 1990 after she began attending church and reading her Bible. Before long she realized "that I had been on a spiritual path leading away from God my whole life."

"I understood for the first time who Jesus was and why he died on the cross," she recalled. "I gave my life to him at that very moment."

Montenegro now heads a ministry to people with alternative beliefs called CANA (Christian Answers for the New Age).

Looking back on her old life, which included friends who were psychics and pagans among others, Montenegro observed, "Christianity was far away from me and I wanted nothing to do with it."

Although she attended a Southern Baptist church in Maryland as a teenager and was involved in a lot of activities, she was not a Christian. "I didn't understand I needed a Savior. I thought I just had to be 'good' to get to heaven."

As she grew older and developed friends from other religions, she began to question Christianity. In college she explored the eastern religions because she thought they provided "ancient wisdom."

Montenegro soon became enveloped in the New Age Movement, which she describes as an "umbrella term" for many beliefs based on combinations of eastern religions, humanism and the occult.

She said Christians sometimes tend to write off the New Age Movement as something "flaky or superficial."

That is a mistake, Montenegro continued, because she believes the New Age Movement is "serious, spiritual deception."

The New Age Movement has entered the "mainstream of western culture," she said, and can be found in health, education, business, sports, and even the church.

"It is not on the fringe anymore, and it is not going away," she warned.

While New Agers speak of spirituality and will talk about God, "it's not the God of the Bible," she cautioned.

She said the church needs to be able to respond to New Agers. But to do so, Christians must establish relationships with New Agers and to show them respect.

"The human response is to feel superior to the people who believe those 'strange' ideas," Montenegro said. "We are not better (than the New Agers). We are forgiven and we are saved."

"We once were sinners the same as an astrologer, a witch, or any other New Ager," she added. "We need to see them as people Christ died for."

Montenegro said prayer is a key for reaching New Agers. Sharing her testimony at this year's Tennessee Baptist evangelism conference, she said she learned only after accepting Christ that a Christian co-worker had been praying for her all along.

Montenegro said Christians should not be afraid to talk with New Agers and to ask them questions about their beliefs. In the process of asking and listening, she suggested the response: "That's different from what the Bible says."

While Christians need to appeal to the Bible as the foundation for their beliefs, they can't take it for granted that New Agers will accept that Scripture is true. "You have to stand on the Bible, but you don't hit them over the head with it," she said.

She remembers encounters before she accepted Christ with Christians who came up to her and told her she was going to hell. "That confirmed to me how I thought they were too judgmental," she said.

When talking with New Agers, Montenegro suggested avoiding the phrase, "I believe." Instead, she said, use "God says" or "Jesus says."

She said New Agers often are more willing to talk about Jesus than the Bible.

"They may be hostile toward Christianity and the Bible, but they are willing to talk about Jesus," she said.

Discipleship after a person makes a decision for Christ is important for anyone, but it is especially so for New Agers who take that step, Montenegro stressed.

After her conversion, Montenegro said, she was afraid that Christians would wonder if she was really saved. "There is a lot of fear from former New Agers to even talk with their pastor," she said.

New Agers need a mature, well-grounded Christian to talk to, Montenegro said. "They need to be disciplined."

New Agers lose their community when they accept Christ, she said. "They need help, love, attention and discipleship."

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-- Lonnie Wilkey is editor of Baptist and Reflector, news journal of the Tennessee Baptist Convention.

Expert: Be informed on New Age/occult beliefs

By Lonnie Wilkey

NASHVILLE, Tenn. (ABP) -- In order to reach out to individuals with alternative beliefs, one needs a working knowledge of what they believe, says Marcia Montenegro, head of CANA/Christian Answers for the New Age: A Ministry

"The New Age is an umbrella term for many beliefs based mainly on combinations of eastern religions, humanism, and occultic, esoteric teachings," according to Montenegro.

Montenegro provided a handout at this year's Tennessee Baptist evangelism conference detailing some general New Age/occultic beliefs. They include:

- (1) The New Age/occult bases truth on subjective experiences and interpretations.
- (2) The New Age/occult usually does not acknowledge absolute good or absolute truth.
- (3) There is one force or energy permeating the universe; the cosmos, nature, animals, and man are all part of this force (monism).
- (4) God is impersonal; God is an energy or force; God is the One, the Creative Source, the universe, the Divine, the universal consciousness; we are all part of God (pantheism); God is personal but does not judge.
- (5) The New Age Jesus is usually seen as an advanced spiritual teacher who attained Christ-consciousness. That is, Jesus realized he is God and set the example for all of us to realize our innate divinity.
- (6) People involved in the New Age do not call themselves New Agers. Often they say they have their own religion, spiritual path, or that they are into "spirituality."
- (7) Witchcraft/Wicca/Neopaganism revere nature as sacred and often honor the goddess as a symbolic force of creativity and nurturing; they accept occult practices such as divination and casting spells.
- (8) Neopagans and Wiccans usually adopt the creed: "As long as you do no harm, do what you will."
- (9) Sometimes there is a belief in reincarnation (coming back after death into another body).

(10) There is no standard New Age/occult doctrine, so there are many variations in these alternative beliefs.

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-- More information on Montenegro's ministry is available on the Internet at <http://cana.userworld.com>.

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