



# REPORT FROM THE CAPITAL

★ RELIGIOUS LIBERTY ★ BAPTIST PRINCIPLES  
★ PUBLIC AFFAIRS

A bulletin published by the Baptist Joint Committee on Public Affairs, Washington, D. C.  
Vol. 18, No. 3 April, 1963

## The Churches and Income Tax Proposals

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(The following is a reprint of an article published in the May 1, 1963 issue of "Concern" magazine, a semi-monthly publication of the General Board of Christian Social Concerns of the Methodist Church, Washington, D. C. It is published in "Report From The Capital" with the permission of "Concern" magazine.)

What are the churches saying about President Kennedy's proposals for tax reduction and tax reform?

The answers to this question range all the way from bitter opposition, because of fear of reduced income for the churches and their agencies, to a cool analysis of what is actually proposed and how the churches should react to governmental support by special tax arrangements.

In addition to a \$10.2 billion tax reduction program, the President has recommended that a floor be placed under all itemized deductions before a taxpayer figures his income tax.

This means that taxpayers who itemize their deductions would be allowed deductions in excess of five per cent of their adjusted gross income and not to exceed 20 or 30 per cent.

Taxpayers who do not itemize their deductions would be allowed a straight 10 per cent deduction to cover their interest, taxes, contribution and medical expenses.

The President proposes that taxpayers in high income brackets who qualify for "unlimited" deduction for contributions, thus escaping all income taxes, be allowed only the same 20 or 30 per cent deductions as other taxpayers.

Accompanying these changes, the

Administration recommends a new series of reduced tax rates that are calculated to relieve taxpayers in most brackets. This, the Administration says, will much more than offset the result of the five per cent floor.

The purpose stated by the President in asking these changes is (1) to reduce the number of taxpayers who itemize their deductions, and (2) to broaden the tax base for additional revenue.

It is the Administration's contention that these and other changes will put more money in the hands of the people to spend, to invest, and to contribute to charitable causes.

### Response of the Churches

Although many church groups have not yet had time to give thorough study to the President's proposals, a number of responsible denominational agencies and church leaders have expressed themselves. Some have re-thought their original positions and have revised their statements, while others are yet in the formative stage. Here are a few that have spoken:

**Methodist**—The Council on World Service and Finance of the Methodist Church has written to all Methodist pastors to enlist their opposition to the President's tax program. The Council suggested that the pastors communicate with their Senators and Representatives in Congress.

The Council, in a letter to Joseph

W. Barr, Assistant Secretary of the Treasury, asserted that the proposed tax legislation would be "highly detrimental" to American institutions such as churches and their agencies.

The Council further charged that the "proposed tax structure would seriously effect our American civilization" in three ways: (1) by gravely reducing the incentive to give, (2) by penalizing the donor, and (3) by making less money available to the churches and other organizations.

The Council said that the five per cent tax floor on deductions "is a tremendous blow to our traditional and constitutional right for voluntary support of our religious and other eleemosynary institutions."

No evidence was offered by the Council to explain how it reached its conclusions.

**National Association of Evangelicals**—Mr. Frank Nicodem, chairman of the Stewardship Commission of the National Association of Evangelicals, testified before the House Ways and Means Committee. He opposed the President's tax proposals "because of the serious effect it would have upon donations to churches" and other religious agencies. He said that the effect of the five per cent floor in deductions "would be to divert some funds which are now being given to churches . . . toward the government in the form of taxes."

The NAE spokesman said that the Administration's proposals would

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have an "adverse affect" on the people in the churches who normally are tithers. "The immediate result of this particular proposal would be to reduce contributions," he asserted.

Nicodem also opposed the proposal to eliminate unlimited charitable deductions because "its net effect would be adverse to churches and other charitable organizations."

No firm evidence was offered by the NAE to substantiate its opinions.

**Lutheran**—The Church Council of the American Lutheran Church, with offices in Minneapolis, in February issued a statement that strongly opposed the President's tax proposals as being unfair to some taxpayers and adversely affecting religious and charitable groups. Later, however, a revised statement was issued that toned down its opposition and made more constructive suggestions.

The revised Lutheran statement sought to lift the level of Christian stewardship from response to governmental tax policies to genuine religious commitment. The statement said:

"The offering made by a member of the Church should be a response to the love of Christ, an expression of the desire to implement the work of the Kingdom, and an attempt to comply with the instructions given to us in Scripture. Such giving should not be motivated by a desire to minimize tax obligations nor in any sense a substitute for the fair response of the Christian to the financial demands of his government."

The Lutheran statement questioned the wisdom of a tax law which would limit the deductibility of donations to religious and charitable programs. It asked if there are not certain benefits to the nation for individuals to accept responsibility for certain services, "which values are diminished or lost when the same or similar services are provided through tax sources."

The Lutherans further suggested that benevolent contributions are of a different nature from other categories of tax-deductible expenses. Due to their voluntary character, it was suggested that these contributions be put in a category to which

the five per cent floor would not apply. "This would be consonant with the historic recognition on the part of the federal government of the social value of voluntary benevolent giving," the statement said.

The Lutheran statement concluded with a caution to the churches lest they "unwittingly facilitate, or even appear to facilitate, evasions of proper tax liability."

**National Council of Churches**—The General Board of the National Council of Churches in a "Statement on U. S. Tax Revisions" expressed its "concern over the possible effects" of the Administration's five per cent floor under legally allowable itemized deductions.

The National Council's Board recognized "that the Congress has the constitutional right to tax an individual's gross income and that therefore any deductions granted in the Federal income tax code are at the full discretion of the Congress." It also agreed that tax reduction should be accompanied by tax reform to eliminate unfair provisions in the present tax code.

The Board did not challenge the Administration's prediction that the reforms would not adversely affect charitable giving, and it did not raise questions about the proposals "as a special plea for charitable organizations."

The major concern of the Board was whether or not the long run effect of the Administration's proposals would discourage "support of a broad variety of voluntary associations of our citizens which assume personal and private responsibility for programs and organizations freely established for social ends in which they believe."

The Board took a view opposite that of the Administration about encouraging taxpayers to use the standard deduction rather than the itemized deductions. It asked Congress and the Administration to consider four questions:

1. Is there any good reason why charitable deductions should not be separated from tax and interest deductions if it is desired to put the 5 per cent floor under the latter?

2. Is it not possible to achieve an equitable general tax reduction

which the Federal Government can afford without immediately recouping \$2.3 billion from a particular group of taxpayers for whom the general tax cut was supposed to be equitable in the first place.

3. At a time when other Federal tax proposals and rulings are laying a heavy bookkeeping burden on business firms, is it defensible to encourage an increase in the use of the standard deduction by individuals, thereby discouraging them from maintaining proper records of their legal tax deductions?

4. Is the auditing advantage of this proposal really worth modifying the long history of the U. S. Government's encouragement of free and voluntary association and enterprise?

**Baptist** — C. Emanuel Carlson, executive director of the Baptist Joint Committee on Public Affairs, after a study of the President's tax proposals, wrote a staff report on "Baptist Principles and Tax Revision." He took no position for or against the recommendations, and he recommended that church leaders proceed with caution in their reaction to tax reduction and reforms. He probed deeply into the motivations of the churches:

"If the churches go to the public saying that their programs cannot exist without the aid of a tax policy which encourages people 'to give', the churches would be declaring their dependence rather than their independence of the government's powers. . . . A self-centered agency or institution has never been able to communicate the gospel of a self-sacrificing Savior," Carlson said.

"It is earnestly to be desired," he continued, "that the time of tax revision shall be a time of increased strength in the churches, rather than an increased subservience and dependence upon public policy. It should be a time when church people think through the nature of their commitment to Christ and his church."

"Strange to say," Carlson observed, "in this land of 'complete separation of church and state' the first of protest correspondence came from church interests." After careful examination of the President's proposals, the Baptist executive said

"the issues are primarily questions of tax policy rather than of church-state relations."

In his attempt to relate Christian principles to tax policies, Carlson pointed out that church concern should be primarily for people and for the advancement of the Christian message. He indicated that Christians are concerned for the relief of the poor, the care of the aged, and for the establishment of principles of justice and equity.

Administration spokesmen say that such relief will be accomplished by the proposed tax reductions and reforms. Carlson indicated that he was willing to leave these questions for the economists to debate.

He explained that the proposed five per cent floor for deductions had been widely misunderstood and misinterpreted. The proposal would allow those deductions which are more than five per cent of adjusted gross incomes. This includes all deductions, not just church contributions.

The purpose given for this proposal is "to arrest the erosion of the tax base." The problem of deductions is seen in the figures since 1944. The itemized deductions listed by American taxpayers have increased from \$6 billion in 1944, to \$10 billion in 1950, to \$27.5 billion in 1958, and to about \$40 billion in 1962.

This increase resulted from several factors: (1) a rapid increase in State taxes (equalled 30 per cent of total deductions in 1960); (2) increased interest, especially on home mortgages; (3) increased contributions; and (4) increased medical expenses.

Carlson pointed out that under the new proposed five per cent floor on deductions, the five per cent would be reached in many cases by involuntary expenses such as taxes, interest, and other items. This would place church and charity giving above the five per cent floor.

The Administration proposes that the tax rate be reduced for persons with the highest incomes from the present 91 per cent to 65 per cent. This means that giving costs the donor 9¢ on the dollar at present, but would cost them 35¢ on the dollar if the revised plan is enacted. Many church institutions fear that this will cut heavily into their support from big gifts.

The reasoning of the Administration also is that persons with high incomes should pay income taxes even though they have given away more than 90% of their income for several years past. Such persons are now permitted "unlimited deductions," and are able to avoid paying any taxes. The Administration's plan would provide for 30% as the top allowable deduction.

Carlson predicted that the result of such a reduction in non-taxable percentage income of wealthy persons would be minimal as far as church institutions are concerned. He gave three reasons: (1) the number of such persons is very small; (2) many of those that exist are in the habit of giving to foundations or projects which they and their families control; and (3) often their giving consists of properties which are valued at high market value even though they were acquired at lower costs.

The Baptist leader adopted an optimistic attitude toward giving on the part of church members. He said that if the federal government refrains from collecting \$10.2 billion, one could presume that the people would have more money with which to contribute to the churches.

"To assume that the reduction of the tax rate would reduce people's motivation for giving to the churches would be to indict our people's religious commitment beyond evidence or reason," he said.

He concluded, "Baptists have a long heritage of emphasis on free commitment to God, and on voluntary stewardship to God. These should relieve denominational apprehension regarding the quality of stewardship among us. It is the writer's opinion that if the Baptist people have more money, they will also give more money, and that most of them do not give for the sake of reducing their taxes."

**United Church of Christ**—The Council for Christian Social Action of the United Church of Christ has issued a new study paper on "Taxation." Although most of the work on the paper was done before the President's tax proposals, it sets forth some pertinent principles that should be helpful to churches.

The paper says, among other

things, "Christians understand government to have an important place in the providence of God, in meeting His purposes and human needs. Thus, Christians are concerned both that the costs of government be met and that they be met as fairly as possible. At the same time they are aware that not only justice but a prosperous, growing economy is an important objective. On such an economy depends the welfare of all—including the underprivileged persons at home and in other lands.

"Thus, Christians approach the problems of taxation in the spirit of the principle of stewardship. Taxes differ from individual contributions to the church in that they have their distinctive functions, are universal in their impact, and carry an element of compulsion which does not exist within the church. This coercive quality calls for a critical as well as appreciative view not only of the methods of taxation and the uses of tax money, but also of the exercise of the power of government. Nevertheless, we recall that certain purposes formerly served by the churches are in our society administered by the state. In a real sense the payment of taxes levied through the democratic process should be regarded as a civic duty rather than an annoying burden.

"In any event, Christian citizens especially should be scrupulously honest in reporting and meeting their tax liabilities. About this there can be no question.

"At the same time, Christian citizens have a responsibility to work for such changes as will improve tax policies and develop the best possible tax system. Here there will be understandable and sincere differences of opinion among Christians. All of us, however, have the obligation to examine our attitudes in the light of our Christian commitment so that we make our decision as objectively as possible after obtaining all the information possible."

**Roman Catholic**—Conspicuous by its absence is any public expression of approval or disapproval of the Administration's tax proposals by the Roman Catholic spokesmen. A call to the National Catholic Welfare Conference confirmed the opinion

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that it decided to take no position in this debate. Reason given was that after a careful study of the proposals it was impossible to determine whether the church would be helped or hurt by the new program.

*(Note: Since the above was written a National Catholic Welfare Conference news story has reported opposition to two of the Administration's tax proposals by Catholic Charities of the Chicago archdiocese. Msgr. Vincent W. Cooke, head of the Catholic Charities in Chicago, sent a special report to pastors, priests, directors and contributors urging strong opposition to these two proposals.)*

*Specifically, the report said that incentives for giving would be removed by proposed adoption of a five per cent limit on itemized deductions and the elimination of the unlimited charitable contribution deduction.)*

**Protestant Welfare Agencies**—The Federation of Protestant Welfare Agencies, in a letter to Rep. Wilbur D. Mills, chairman of the House Ways and Means Committee, opposed the five per cent floor in income tax deductions. The reason given was that such a program would reduce the incentive for charitable giving. The Federation favored reduced taxes but did not want the existing incentives to giving to be disturbed.

The Federation said that "most substantial donors decide how much to give on the basis of the gift's net cost after taxes." It said that this also applies to "modest givers."

**Goodwill Industries**—In a memorandum to executives and presidents of Goodwill Industries of America, Inc., John C. Harmon, Jr., director of Special Services, opposed the President's proposals relating to charitable contributions and broadening the base of tax income. The reason given was that "the tax incentive to give would be removed."

Harmon further stated that "the proposals for changes as to charitable deductions can become the first step away from the historical position which the government has hitherto taken in relation to voluntary, educational, religious and cultural organizations." He was anxious that "the actual language of any legislation . . . be carefully scrutinized to be sure it would clearly include Goodwill Industries."

(Goodwill Industries is related to the Methodist Church.)

### Values to be Explored

It is obvious from a study of the President's proposals and of the conflicting reactions to them, that church groups have much study and discussion ahead of them before they arrive at a clear Christian consensus. Among the topics already on the list for discussion are the following:

1. The morality of deducting for gifts that were not given or listed. Included here could be the encouragement by the government for persons to follow tax avoidance practices by unduly high rates.

2. The motivation for giving. The witness of the church is more important than the increase or decrease in the volume of contributions.

3. Concern for voluntary, charitable organizations. Churches have a legitimate concern about any tax policy that may result in harm to such activities.

4. Concern for human need. It is a concern of the churches that the poor, the aged and other needy persons be cared for. Tax policies to encourage this need to be supported.

5. Concern for justice. It is a legitimate concern of the churches that no person or class of persons be unjustly treated by the tax practices of the nation.

6. Home ownership. It is a fact that home ownership makes for a more stable society. Many of the social problems that are of concern to the churches are related to the percentage of home owners. Tax policies to encourage home ownership need to be advocated.

7. Reasons for income tax deductions. In the original income tax law of the United States there were no deductions for religious, educational or charitable contributions. This provision was enacted in 1917, a war period, for the purpose of assisting wealthy persons whose income tax was unusually high. The churches seem to have concluded that it was the purpose of the government to aid religious and charitable institutions and that now it would be a blow at the churches if deduction privileges were abolished or even reduced in a substantial amount.

## Politicians Wait For Court Rule On Religion

Congressional activity concerning religion in public schools has come to a stand-still, according to the staff of the Senate committee on the judiciary.

The Senate committee on the judiciary, headed by Sen. James O. Eastland (D., Miss.), conducted hearings last year on proposals to amend the Constitution to offset the effect of the Supreme Court decision in the New York Regents' Prayer Case. The court ruled "official" prayers required in the public schools violate the establishment clause of the first amendment.

A number of senators and representatives have introduced proposals in the 88th Congress that, in their opinion, would be a blow at the Supreme Court and would make provision for some form of "official" religion in public life.

The Supreme Court this year has heard arguments for and against required Bible reading and recitation of the Lord's Prayer in the public schools. The cases came from Pennsylvania and Maryland. The decision could be announced at anytime, but it more likely will come near the end of June.

Future action on the part of members of Congress awaits two developments, according to Washington observers. They are: (1) what the Supreme Court may say in the Pennsylvania and Maryland Bible reading and Lord's Prayer cases, and (2) what the public reaction will be in response to that decision.

The public reaction to the court's ruling in the Regents' Prayer Case last year ranged from highly emotional opposition at first to a growing approval of the decision as the facts became better known.

Washington observers are not agreed in their predictions of the public reaction to the possible decision in the Pennsylvania and Maryland cases.

Some predict that the public learned last year not to jump at conclusions based on hasty reporting and that a more mature reaction can be expected this year. Others predict that the explosion last year was mild compared to what might happen this year if the court says the Bible cannot be read in public schools. (P)

## European Baptists Take Church-State

Rüschlikon-Zurich, Switzerland — Baptist leaders in Europe say governments should guarantee the freedom of the churches and of people to serve God according to the dictates of their consciences.

At the same time, they said, Christians should be good citizens and abide by the laws of their countries "as long as these do not demand disobedience to God. The churches," they continued, "should recognize the rights and duties of the state in its own sphere and encourage good citizenship."

A Baptist "declaration on church and state" was issued at the close of the first European Baptist Conference on Church and State at the European Baptist Theological Seminary here. J. D. Hughey, president of the school, took the lead in calling the conference together.

Although the conference was sponsored by the seminary, it was first proposed by members of the Baptist World Alliance commission on religious liberty and human rights. The council of the European Baptist Federation later endorsed the proposal.

Those present at the conference expressed the hope similar discussions could be continued in the future.

Fifty-eight Baptist leaders from 18 nations met for the week-long discussions. They came from countries with various types of government. Some were from western democracies, many of which are welfare states. Some were from Catholic countries. Other parts of Europe were represented, too.

Both the biblical and historical views of church and state were discussed by the group.

The practice in the United States was reported by W. Barry Garrett, associate director of the Baptist Joint Committee on Public Affairs, Washington, D. C. "Communism and Religious Liberty" was discussed by Erii Ruden, European secretary of the Baptist World Alliance.

First-hand reports on church-state practices were given from Germany, Austria, Holland, France, Yugoslavia, Poland, Spain, Portugal, Norway,

## A Baptist Declaration On Church and State

A European Baptist Conference on Church and State, with representatives from 18 nations, was held at Rüschlikon-Zürich, Switzerland, March 21-26, 1963. The participants considered relevant questions in the context of today, and made the following affirmations:

1. The Church is the Body of Christ, comprising those redeemed by him, who personally trust in divine grace and seek to do God's will. Organized churches should consist of those who as believers in Christ have experienced the grace of God. A state (also under God) is a political body made up of persons living within a certain territory who owe allegiance to a particular government. Citizenship and all its rights and responsibilities should be independent of religious considerations.

2. Churches are concerned with man's relationship to God and its personal and social consequences; worship and evangelism are their unique responsibility. The state is concerned with the maintenance of order, peace and justice; it is responsible for making and enforcing law. Both church and state are properly involved in human relationships and human welfare.

3. The methods of the church include preaching, teaching, persuasion, and acts of love. The state may employ similar methods, but it is entitled to use force in the exercise of its proper functions. Force should not be used by church or state to regulate man's relationship to God.

4. Government is made necessary by man's social nature and by human wrongdoing; its alternative is chaos. Christianity prescribes no particular form of government, but it calls for a recognition of the dignity and worth of all men.

5. Christians are under obligation to pay taxes and otherwise perform their duties to the state, to abide by the laws of their country so long as these do not demand disobedience to God, and to take part in public affairs as conditions permit or demand.

6. The state should guarantee the right of men to believe (or not to believe), worship, teach, evangelize, change their religious affiliation, and serve their God as their consciences dictate, so long as the freedom of others is not violated. Churches should be free, and the state should offer the same protection to them that it offers to other legitimate groups, without favoring one above another. The churches should recognize the rights and duties of the state in its own sphere and encourage good citizenship. They have the right to speak on public issues, but not to exercise political control.

7. Church and state should have separate sources of income, the state levying taxes on its citizens, and the church receiving gifts from its members. Careful consideration should be given to the question whether state support of churches tends to weaken the sense of responsibility and participation of church members. If churches accept public subsidies for projects in which the state is also interested, they should be aware of possible limitation of their authority. Christian service may often be rendered as effectively in state institutions as in those under church auspices.

Denmark, Sweden, Finland, Great Britain and Italy.

Church-state practices in Europe range all the way from complete freedom in some areas to the severest restrictions in others. European problems in church-state relations arise from (1) the welfare state, (2) the established church in many coun-

tries, and (3) the atheistic state in other areas.

Four major problems in the practice of religious liberty were outlined by A. F. Carrillo de Albornoz, a former prominent Roman Catholic priest of Spain, who is now a Protestant and who heads the religious lib-

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## Supreme Court Hears Bible Reading Cases

Two cases about required Bible reading and recitation of the Lord's Prayer in public schools were argued before the United States Supreme Court. A Federal court in Pennsylvania said that the practice is unconstitutional, while the Court of Appeals in Maryland said it does not violate the state or the Federal constitution.

In the Maryland case (*Murray v. Curlett*) the problem revolved around a Baltimore school board regulation requiring the reading of a chapter from the Bible and/or recitation of the Lord's Prayer at the beginning of each school day.

In the Pennsylvania case (*Abington Township v. Schempp*) the problem dealt with a state law requiring a reading of 10 verses from the Holy Bible without comment at the beginning of each school day. Although the law does not require it, the Lord's Prayer is usually recited following the Bible reading.

In both cases there is provision for objectors to be excused.

Francis B. Burch, attorney for the Baltimore Board of School Commissioners, and Phillip H. Ward, attorney for the Abington Township School Board, defended the practice on the ground that it is not a religious exercise but that it is instruction in morality.

Both attorneys contended that, although the practice of Bible reading and recitation of the Lord's Prayer had its beginning in religious motivation, this is no longer the case.

Burch argued that "these materials are utilized as ethical precepts of value in a salutary and sobering exercise with which to begin the school day. Their use in such a traditional and significant role transcends their religious origins, and does not constitute a sufficient encroachment or impingement to abridge the Establishment Clause."

Ward staked his case on the contention that the people of Pennsylvania do not require Bible reading in the schools for a religious purpose. He dwelt at length on the point that the Bible is the world's greatest book on morals and that its religious content is only incidental as far as the use in schools is concerned. He re-

peatedly denied that the people of Pennsylvania have any religious intent in their school use of the Bible.

A divided opinion in the Maryland case showed up in an argument presented by Thomas B. Finan, Maryland Attorney General, when he asserted that the problem is actually religious. He tried to prove that the issue at stake is theism against non-theism. He argued for a theistic base for morality promoted by the State in contradiction to the other attorneys who were defending required Bible reading and prayers in the schools as a moral exercise.

Attorney Leonard J. Kerpleman, representing Mrs. Madalyn E. Murray and her son William of Baltimore, argued that the point of objection was governmentally conducted religious exercise in the public schools. He said that there was no objection to the reading of the Bible in public schools in English classes, in courses about religion, in comparative religion studies, or in music and history.

Henry W. Sawyer, attorney for Edward Lewis Schempp, et al of Pennsylvania, argued that the morality and the religion of the Bible could not be separated. He further contended that it was for the specific religious purpose that the people of Pennsylvania and the State legislature required the Bible reading in public schools.

Hitting hard at the argument for required Bible reading and recitation of the Lord's Prayer exclusively for moral and ethical instruction purposes, Sawyer pointed out that this has been the only reason for an established church by government anywhere. The purpose of government in requiring religion, he said, is the belief that religion is good for the State, hence the provision for an establishment of religion.

All of the attorneys representing both sides agreed with the Supreme Court ruling in *Engel v. Vitale* last year (New York Regents' Prayer case). This, they said, was a clear case of a religious exercise required by government. All of the attorneys agreed that there is no need for a review by the Court of the *Engel* case.

Throughout the argument the Su-

preme Court justices asked questions and expressed opinions. Mr. Justice Stewart, who was the lone dissenter in the New York Regents' Prayer case, repeatedly attempted to develop the idea that objections by a minority was a restriction of the religious freedom of the majority.

Stewart asked if it would violate the constitution if the majority of students in a public school wanted to read the Bible and recite the Lord's Prayer, if there were no statute or school regulation involved.

Sawyer replied that there could be no constitutional objection to students exercising this religious freedom, but when such practice is supervised by the government it collides with the Establishment Clause. He said that the students have a right to the free exercise of their religion, but they have no right to get the state to help them.

Mr. Justice Black pointed out that the "free exercise of religion" does not mean that people can disrupt public functions anytime they want to pray. For instance, he said, the session here in the court is a public function. "Should we disrupt our proceedings if someone should come in and want to start praying?"

Chief Justice Earl Warren brought up the situation in Hawaii, where a majority of students in some schools are Buddhists. "Do you say that in schools of that kind it would be proper to have a Buddhist ceremony and have all Christian children participate in it or have their parents request that they be excused?" he asked.

Burch said that it would be constitutional as long as the ceremony had some purpose in addition to the practice of Buddhism.

Similar questions were asked about the use of the Book of Mormon in Utah opening school exercises.

Justice Black pointed out that if this were the case, the use of religion in public schools would be a sort of local option in which the majority would select the religious book to be used and the ceremony to be recited. To which Justice William O. Douglas suggested, "Then the contest would be which church could get control of the school board."

In several instances during the arguments possible conflict be-

## Carlson Asks Congress For Clear Principles

A Baptist spokesman in Washington appealed to Congress for the application of sound church-state policies in proposed legislation for Federal aid to education.

C. Emanuel Carlson, executive director of the Baptist Joint Committee on Public Affairs, presented the Baptist concern for separation of church and state during testimony before the House Committee on Education and Labor.

He told the Committee that "the Baptist movement has been marked by emphasis on voluntarism. . . . Baptists have emphasized that quality in religious experience is dependent upon a voluntary response to God," hence their emphasis on religious liberty and separation of church and state.

Carlson pointed out problem areas in the omnibus education bill (H.R. 3000 and S. 580) now before Congress and asked the Congressmen to clarify them before enacting it into law. The 182-page bill contains proposals for Federal aid to education in 24 areas.

As the bill now stands, Carlson's testimony pointed out, there are four major premises in it that involve church-state problems. They are:

1. That Federal funds can properly be used to aid a person either as a welfare service or to provide leadership to meet a particular need in society;
2. That at the elementary and secondary school levels constitutional principles and public policy judgments require the allocation of funds to public schools only;
3. That in higher education there is historically and currently a sector of public concern which justifies some specific aids toward public objectives, and that this public sector increases as the studies become more advanced, more technical, or more specialized; and
4. That loans to a church-related institution do not constitute an improper aid.

It is on the basis of the above premises that the proposed bill makes provision for church-related schools at certain points. Carlson asked for

clarification of the church-state issues at these points.

Specifically, the Baptist executive asked for clarification of policies relating to forgiveness of student loans for those who teach in private as well as public schools, the confusion about interest rates in loans to church institutions, special purpose loans and grants to church schools, and the welfare concept of aid to those attending church schools.

Discussing the difference between education on the secondary level and the higher education level, Carlson said, "we cannot assume the absence of vital church relationships in institutions of higher learning." He then summarized various proposals to distinguish between a church-related college and a public or private college.

Carlson cited a religious liberty conference report that "an institution is church-related when both the denomination and the institution have affirmed their relationship to one or more of the following: (1) control of the institution, (2) financial support, (3) curriculum and its objective, (4) a statement of relationship, and (5) charter relationship."

In the question period following Carlson's testimony it became clear that the battle on Federal aid to church schools would be fought around two concepts: (1) welfare assistance to persons in "need," and (2) special purpose aids to all schools for subjects not directly related to religion.

This new tone in the House Committee on Education and Labor is seen in the crusading spirit of Rep. Hugh L. Carey (D., N.Y.) who was transferred from the Appropriations Committee this year. Carey is a member of the national board of directors for Citizens for Educational Freedom, an organization dedicated to obtain public assistance for parents of children attending parochial schools.

Carey commented after Carlson's testimony that no one in Congress is attempting to provide aid to church institutions. Rather, he insisted, aid should be given to persons and they could use it in schools of their choice. (BP)

the Establishment Clause of the First Amendment and the Free Exercise Clause was discussed. Mr. Justice Stewart insisted that if the Establishment Clause were continually pushed to its limits, it would inevitably collide with the free exercise of religion.

Sawyer agreed that this is true and he cited such problems as the chaplaincy in the armed services and in prisons and the power of taxation by the state.

Exploring the argument that Bible reading and prayers are solely moral and ethical exercises and not for religion, Mr. Justice Brennan asked why students were excused from participation. Teaching morality may be more important than teaching arithmetic, he said. "Why don't you excuse pupils from the teaching of arithmetic?" he asked.

Ward replied that the same exemption is open to those who object to saluting the flag and to those who object to dental or physical examinations. He insisted that the teaching of morality by Bible reading and recitation of the Lord's Prayer is devoid of theology, but that a person could be excused for religious objections if he wished.

The Pennsylvania and Maryland Bible reading and Lord's Prayer cases will now be weighed by the Supreme Court and their decision will be announced sometime before adjournment at the end of June. (BPA)

### EUROPEAN BAPTISTS (Continued from page 5)

erty work of the World Council of Churches in Geneva. They are:

1. The protection of minorities in a state that is considered a secular arm of the church;
2. The protection of the religious majority in the face of a state which with its protection insists on some authority in religious affairs;
3. The protection of all religious people in the face of an atheistic state which is opposed to all religion generally; and
4. The protection of all citizens in the face of a state which is friendly to religion generally.

Trillo said the right method of dealing with Roman Catholicism is to take the middle way and speak the complete truth—protest when necessary but commend when possible.

(BP)

**REPORT FROM THE CAPITAL**

Published 10 months during the year by  
Baptist Joint Committee on Public Affairs  
1628 16th Street, N. W.  
Washington 9, D. C.

Subscription—\$1.00 per year

C. Emanuel Carlson, executive director  
W. Barry Garrett, associate director, editor

The cooperating denominations that maintain the Baptist Joint Committee on Public Affairs are the American Baptist Convention, Baptist General Conference, National Baptist Convention of America, National Baptist Convention, U.S.A., Inc., North American Baptist General Conference, and Southern Baptist Convention. The Baptist Federation of Canada also sends representatives to the Committee.

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Washington, D. C.  
Permit No. 41358

## Parochial Aid Hit At House Hearings

The problem of Federal aid to parochial schools broke out into the open again at hearings before the House Committee on Education and Labor.

Two spokesmen for national organizations challenged the position taken earlier by the Department of Education of the National Catholic Welfare Conference. They were Mrs. F. L. Bull, chairman of the committee on Legislation, National Congress of Parents and Teachers, and Gerald E. Knoff, executive secretary of the Division of Christian Education of the National Council of Churches.

The hearing was conducted by Rep. Carl D. Perkins (D., Ky.), chairman of a special subcommittee on education.

Mrs. Bull stated that Parent Teachers Associations in 41 States in 1962 approved Federal aid to education, both for elementary and secondary education and for higher education. She emphasized, however, that public funds "should go to publicly controlled, tax-supported schools only."

The Parent Teacher Association position excluded public aid not only from parochial schools but also from church-related colleges.

The major reason given by Mrs. Bull for Parent Teachers Association opposition to Federal aid to parochial schools was that such practice would eventually undermine the public school system.

Knoff told the committee that the General Board of the National Council of Churches had adopted a position "declaring the indispensable role

in a democracy of the public school and affirming that this system is the only system for the full development of the talents and abilities of all our citizens."

The National Council of Churches, he said, (1) favor Federal funds for tax-supported elementary and secondary public schools, (2) opposed grants from public funds from Federal, State or local tax funds for non-public elementary and secondary schools, (3) opposed payment from public funds for tuition or "scholarships" or grants to parents for children to attend parochial schools, (4) opposed tax credits or forgiveness or exemption from school taxes for parents of children attending parochial schools, and (5) favored welfare services from public funds for pupils in all schools.

Knoff also expressed the opinion that Federal aid to parochial schools would be bad public policy and that it would produce dire effects in the nation if Congress were to follow this course.

When pressed for an explanation, Knoff predicted that public funds for private and parochial schools would produce an undignified scramble on the part of countless groups for their share of the public funds, that large Protestant private school systems would develop, that it would spell the end of effective public school education, and that the churches should be allowed to preserve their independence by maintaining their own schools.

Rep. Thomas P. Gill (D., Hawaii) asked for illustrations of the erosion of public schools where public funds were also provided for parochial schools.

Knoff cited parts of Canada where a dual system of education is publicly maintained. He said that educators there indicated that the quality of public education has suffered because of it.

He also reported on Holland where separate schools are supported by public funds. In some areas, he said, all three types of schools (public, Protestant and Catholic) are maintained. "We cannot conceive that this country with its numerous religious groups, could find this system satisfactory," he said.

Earlier in the series of hearings, Monsignor Frederick G. Hochwalt, director of the Department of Education of the National Catholic Welfare Conference, testified that provision for public schools without aid for parochial schools would be "discriminatory and unfair."

Hochwalt summed up the position of the National Catholic Welfare Conference: "If the Federal Government determines that Federal aid to education legislation is to be enacted, that legislation should provide for all children without discrimination."

The Committee kept Hochwalt on the witness stand four hours as he attempted to justify federal aid to parochial schools. (BP)

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