

# Report from the Capital

JUNE  
1972



## Meet The National Baptist Convention, U.S.A., Inc.

### Amish Rights Upheld By U.S. Supreme Court

Religious liberty for Amish parents who defied Wisconsin's compulsory school attendance laws for their children beyond elementary school was upheld by the U. S. Supreme Court on May 15. The Court held that (in the case of the Amish) the religious liberty guarantees of the First Amendment supersedes the State's interest in compelling children to attend school through age 16 or through high school.

Left undecided is the question of the rights of children to access to education beyond the eighth grade if they so desire it.

The decision of the case (*Wisconsin v. Yoder, et al.*) has been variously reported as a unanimous decision (7-0) or a 6-1 decision, with Justices Powell and Rehnquist not participating in the decision since they were not on the Court when the case was argued.

It would be more correct to report the decision to be 6 1/3 to 2/3. This is so because six of the Justices agreed 100 per cent on the decision, but Justice Douglas agreed 1/3 and dissented 2/3, as will be explained later.

Chief Justice Burger delivered the opinion of the Court, in which Justices Brennan, Stewart, White, Marshall and Blackmun joined. The U. S. Supreme Court upheld the decision of the Wisconsin Supreme Court which acquitted three Amish parents of criminal charges resulting from their refusal to obey the State's compulsory school attendance laws for their children beyond the eighth grade.

The Amish objected to the compulsory attendance law for high school on the



Joseph H. Jackson

Joseph H. Jackson, pastor of the Olivet Baptist Church, Chicago, Ill., has been president of the National Baptist Convention, U. S. A., Inc. since 1953. Other members of the Baptist Joint Committee on Public Affairs from the Convention will be found on page 5.

ground that it denied their "free exercise of religion."

The facts are summed up as follows.

Three Amish families were involved. Frieda Yoder, daughter of Jonas Yoder, Barbara Miller, daughter of Wallace Miller, and Vernon Yutzy, son of Adin Yutzy, graduated from the eighth grade of public school. But according to Amish belief and

*(Editor's Note: This article is a continuation of the "Let's Get Acquainted" series on the Baptist bodies that sponsor the Baptist Joint Committee on Public Affairs. We regret that a cover picture was not available in time to meet our deadline for copy for this issue.)*

By Mrs. O. P. Felder

This fellowship of six million three hundred thousand members, thirty thousand churches, and twenty-seven thousand nine hundred preachers came into existence in 1886. It is a combination of the Baptist Foreign Mission Convention which engaged in missionary work on the West Coast of Africa, the National Baptist Convention which had been doing missionary work in the United States, and the National Baptist Educational Convention which "was charged with educational interest of the Negro Baptist." The Foreign Mission Convention was organized in 1880 and the National Baptist Convention, U. S. A., Inc., accepts that date as the starting point. It was incorporated in 1915.

Article II of the Revised Constitution of the National Baptist Convention, U. S. A., Inc., gives the following as object: "This convention by uniting Baptist churches and other Baptist organizations, such as may desire an organization of this kind, shall undertake to promote home and foreign missions; to encourage and support Christian education; to publish and distribute Sunday School and other religious literature; and to engage in whatever other Christian endeavor is required to advance the Redeemer's kingdom throughout the world."

Churches are found in all the states of the United States except three. Most of the  
(See, NATIONAL, page 5)

DAVID L. AMISH, PRESIDENT  
S. D. C. NECTARAL COMMISSION  
NASHVILLE, TENNESSEE

# The Editor's Viewpoint . . .

. . . W. Barry Garrett

## Statistics And Public Policy

Statistics can be made to serve a wide variety of purposes. Always statistics should be interpreted and explained before major decisions are made. Sometimes the conclusions and decisions can be much different after interpretation than by merely accepting statistics on their initial appearance.

For instance the Roman Catholic official directory for 1972 reports that Catholics compose 23.3 per cent of the nation's population. They reported 48,567,251.

At the same time statistics for Baptists in the United States in 1971 show that there are 27,020,589 Baptist church members.

Comparing these two figures it would appear that there are nearly twice as many Catholics in the United States as there are Baptists. However, when it is remembered that Catholics count whole families and Baptists count only persons who have been baptized after making their own profession of faith, a different conclusion must be reached.

For instance, if it were assumed that there are as many persons in Baptist families and in Baptist related families who have not been baptized as have been baptized, this doubles the Baptist population immediately. Even though we think this would be a low estimate, according to this procedure, it would be correct to say that the Baptist population (not membership) in the United States exceeds 54 million persons, which is considerably larger than the Roman Catholic population.

In a similar manner we should seek to understand the statistics on the closing of large numbers of Catholic schools.

From one viewpoint it is made to appear that the Catholic school system is rapidly



Garrett

going out of business because of dire financial straits which can be corrected only by assistance from the public treasury. Thus Congress and state legislatures are pressured unmercifully for public funds to rescue the Catholic schools.

At the same time it is made to appear that the closing of these Catholic schools will mean the dumping of an unbearable financial burden on the public schools. We insist that an understanding of the statistics and other factors will lead the nation to a different conclusion.

According to the official Catholic Directory for 1972 there was a loss of 8.2 per cent of enrollment in the nation's Roman Catholic schools. This drop-off of 361,910 elementary and high school students reduced the student population of the Catholic schools to 4,167,413.

The Directory also stated that there was an over-all decrease in the number of Catholic educational institutions (including 23 colleges and universities)—580 fewer than reported in 1971.

Earlier this year, the President's Panel on Nonpublic Education pointed out the trend in Catholic education. It said: "The presently distressed area is Roman Catholic, where exists a distinct possibility that within a fifteen-year period, 1965-1980, enrollment may drop by almost 65 per cent."

This drop in Catholic school enrollment was explained by the President's Panel as a result of multiple factors, among which it named eight. They are:

1. Movement of children from neighborhoods where there are nonpublic schools to neighborhoods where there are none;
2. Closing of nonpublic schools with resultant transfers to public schools;
3. Parents' reluctance to send children to financially troubled schools;
4. Parental decisions to avoid high tuition rates;
5. Parents' failure or inability to perceive any special educational and/or religious values in a particular school;

6. Lack of uniqueness;
7. Changing religious and cultural mores among parents in suburban areas; and
8. A lower birth rate in a particular locality.

Many people are frightened (or appear to be frightened) by the supposedly impossible situation financially and otherwise if all Catholic schools were to close and dump their students into the public schools. Again, this fear is a result in part of a misunderstanding and misuse of statistics.

Such fears are based on two false assumptions: (1) that all private schools are on the verge of closing and their pupils dumped into the public schools, and (2) that the nation does not have the financial resources to provide a free public school education for all children.

Bishop William E. McManus, director of Catholic education in Chicago, told a House education subcommittee at a hearing that he doubted that such a situation would confront the nation. His reason was that regardless of their financial plight he believes that Catholic parents will not let their schools disappear.

While some Catholics are threatening to close their schools and send all their pupils to the public schools as a demonstration of what would happen, there is no indication that they plan to do this as a permanent policy. Even if it were done in some instances, there is no indication that there is a strong movement throughout the nation to close all Catholic schools for the purpose of dumping their pupils on the public schools.

The other false assumption about the inability of the nation to provide free public school education for all pupils is also a local and spotty problem. It is true that a hardship would be imposed on some public schools and that some localities would suffer severe hardships, but this is not universally true. There is relief for those localities that would suffer.

At least two things could be done. First, the tax basis for support of public schools can be reworked. Indeed, the property tax basis for public school support is fast being altered and other methods devised.

Second, the principle of federal aid to education has now been firmly established in the nation. If any community suffers an emergency financial problem by the dumping of parochial school pupils into the public schools, the federal government (as well as the state) could take emergency steps to help until permanent solutions can be worked out.

**REPORT FROM THE CAPITAL**—a bulletin published 10 months during the year by the Baptist Joint Committee on Public Affairs, 204 Maryland Ave., N. E., Washington, D. C. 20002. The purpose of this bulletin is to report findings on the interrelations between churches and governments in the United States. It affords church leaders a chance to understand developments, policies and trends affecting public policies and it affords public officials a chance to understand church structures, dynamics and positions. It is dedicated to religious liberty, to free and effective democracy and to equitable rights and opportunities for all.

The views of writers of material for *Report From The Capital* are not necessarily those of the Baptist Joint Committee on Public Affairs or its staff. The bulletin also provides for the sharing of views between leaders of the cooperating conventions and between leaders of various religions and traditions.

The Baptist Joint Committee on Public Affairs is a denominational agency

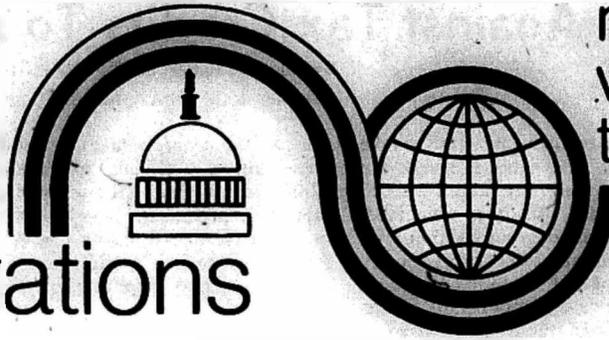
maintained by the American Baptist Convention, Baptist Federation of Canada, Baptist General Conference, National Baptist Convention, National Baptist Convention, USA, Inc., North American Baptist General Conference, Progressive National Baptist Convention, Inc., Seventh Day Baptist General Conference, and the Southern Baptist Convention.

Executive Staff of the Committee: John W. Baker, acting executive director and director of research; W. Barry Garrett, director of information services and editor of *Report From The Capital*.

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# washington observations



June 9, 1972

**THE EDUCATION AMENDMENTS OF 1972**, as reported by the conference committee, passed the Senate and the House of Representatives. The act now awaits President Nixon's signature. It provides for aid to institutions of higher education and to their needy students. Because grants may be made to church-related colleges and students in those colleges, church-state issues are involved.

**CONSERVATIVES AND LIBERALS** have voted on both sides of this issue. Conservatives generally oppose the \$18.5 billion price tag while liberals have opposed the provision staying court ordered busing of elementary and secondary school children to provide for racial balance.

**THE ACT IS A "CHRISTMAS TREE"** or omnibus act with something in it for everybody and, with higher education in very difficult financial straits, the House will be under considerable pressure to pass the act.

**THE SUPREME COURT'S DECISION** allowing the Amish to refuse to send their children to public schools on religious grounds may have hidden implications. A Catholic publication hails it as a beginning of precedents to justify public funds for parochial schools on the basis of a parent's right to get the kind of education he wants for his child on religious bases.

**REP. MILLS (D., ARK.) AND SEN. MANSFIELD (D., MONT.)** dropped a tax reform bombshell on Congress last week. If the bill passes and unless Congress dissents in specific cases, nearly all of the personal deductions will be done away with by January, 1976.

**CHURCHES, HOSPITALS, CHARITIES** will be most concerned about the possibility of individuals losing their deduction for gifts to charitable causes. There will be sufficient time for hearings before any final action is taken.

**ONE CAN HARDLY OBSERVE WASHINGTON** without seeing swarms of tourists. The offices of the Baptist Joint Committee are on Capitol Hill at 200 Maryland Ave., N. E., in the VFW building. Visitors to the nation's capital are welcome and invited to come to this denominational agency.

**TRUE TO HER THREAT**, Mrs. Ben Rubin, the Ohio housewife who has lobbied Congress for two and one-half years for a constitutional prayer amendment, is erecting billboards against Congressmen running for reelection who voted against the Wylie proposal last November. Her signs read, "Congressman So and So Voted Against Voluntary Prayer in Schools." What she should say is that "Congressman So and So Voted Against Governmentally Sponsored and Written Prayers." Congressmen who had the courage to vote against the prayer amendment will need all the support they can get in the November elections from people who want freedom of religion preserved in the public schools.

# A Case Against Tax Credits To Aid Parochial Schools

By John W. Baker, Acting Executive Director  
Baptist Joint Committee on Public Affairs

Taxes, in the many forms which they take on the local, state and national levels, are generally disliked and any movement to lessen the tax burden usually is welcomed. Taxes are seldom raised in an election year and tax reductions are often suggested by politicians standing for election. Washington in 1972 abounds with politicians' words favoring tax cuts and there are even some bills introduced to achieve those ends.

General tax reductions often entail a reduction in public service and specialized reductions through certain tax credits may well lead to an eroding of the principle of religious liberty.

## Poor Public Policy

Several bills have been introduced in this session of Congress which would provide for a tax credit on the federal income tax for parents who send children to a private or parochial school. The most commonly used sum provides for tuition costs up to \$400 per child per year in a nonpublic school. The issues at stake in a proposal such as this are often not clear but a brief discussion of some of them can help to explain the opposition which many church groups have been expressing toward tax credits.

Tax credits on personal income taxes are opposed as poor public policy. They constitute an inequitable tax program which could produce some unfortunate consequences for this country.

## Tax Credits and Inequities

The proposed tax credits are inequitable in several ways. They are regressive in that they benefit the person with an income substantial enough to pay income taxes amounting to several hundred dollars and are of minimal or no benefit to those with smaller incomes. Those persons of limited means would have to bear heavier burdens to send their children to private or parochial schools because the legal limit on tax credits will tend to become the minimum charged for tuition to those schools.

Additionally, tax credits work inequities because they are using unlike taxes as if they were the same types of taxes. Congress is considering bills which will allow credits on personal income taxes and yet most of the support for the public schools comes from property taxes. A hypothetical case illustrates the problem. Two identical houses in a development pay the same property taxes. The owners of one house pay, let us assume, \$800 per year in school taxes on the property whether they send children to school or not. The owners of the other house have five children that they choose to send to the local nonpublic school. They

still pay the property taxes of \$800 on their home but are eligible to receive up to \$2,000 in tax credits for sending their children to a private or parochial school. The fact that income taxes have a fairly rapid rate of progression would make the advantage to the one who sent his children to nonpublic schools even greater than the \$1,200 differential.



John W. Baker

## Loopholes for a Special Group

Tax credits also provide an inequitable tax loophole for a special group of taxpayers. There are arguments for such programs even as there are rationalizations to explain depletion allowances, tax free income from municipal bonds, etc. But the arguments do not usually consider all of the facts.

It is correct that property owners who make the deliberate choice to send their children to a nonpublic school will pay taxes to support the public schools. But so do those property owners who are single or are couples without children. In these days of concern over "people pollution" it might be wise to give some tax breaks to these childless people. However, it is poor public policy to provide tax loopholes for those people who feel that either the public schools are not the type of schools they want for their children or that they do not provide the religious experience they want for their children.

In addition, most property owners also pay federal income tax. Unless there is a reduction in existing public services—which could be harmful to all of the people—an income tax increase would be necessary to cover the loss of more than \$1 billion ab-

sorbed by tax credits. This would spread the cost of sending children to nonpublic schools to all people who pay federal income taxes.

## Other Ill Effects

The ill effects of tax credits are numerous. They would tend to weaken the public school system by encouraging the establishment of all types of nonpublic schools which would relegate their rejects to the public schools. This in turn would promote religious, ethnic, political, and racial separateness which could lead to internal strife and tensions.

It is not a "parade of imaginary horrors" to forecast that there would be schools catering to the divisive elements through the establishment of Black Panther, John Birch, Minute Man, SDS, and WASP schools to name a few. And the rules which provide for schools to be open to all would be of no real value because whichever group controls the curriculum and the teaching staff will automatically control the makeup of the student body. Few Black children would stay long in a school which proclaimed white supremacy. Few Polish Catholic youngsters would be sent to a Black Panther school. The reader can devise other unlikely combinations.

The democratic and melting pot attributes which the public school system fosters stand to be lost in the struggle and, if this happens, the nation will be the loser.

## Religious Liberty Principle

Not only are tax credits poor public policy but also they fly in the face of the principle of religious liberty. Several attempts by states to give state tax credits are being litigated and in some instances state courts have declared them to be unconstitutional. The U.S. Supreme Court will surely hear some of these. Federal tax credits will also be challenged if they are used to send children to parochial schools.

The constitutional questions raised by tax credits center on the religious clauses of the First Amendment. Baptists traditionally have held that public aid to parochial schools is aid to religion and, therefore, contrary to the Establishment Clause whether the public aid is given directly or indirectly.

Such public aid may also constitute compulsory religion in that taxpayers of all religions—or of no religion—will be called upon to replace the deficit in federal income lost by tax credits.

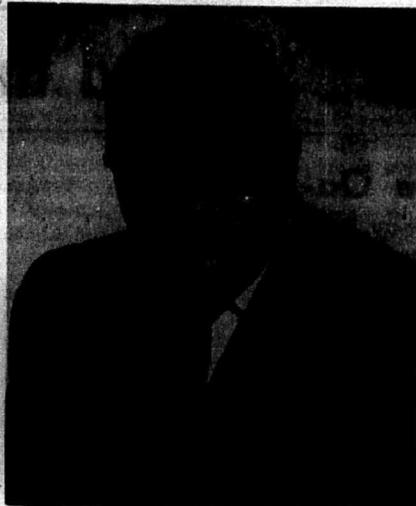
## Excessive Entanglement

In the *Walz* case the Court held up the problem of excessive entanglement of the (See, TAX CREDITS, page 7)



Mrs. Vada Felder

The writer of the article on the National Baptist Convention, U. S. A., Inc. is Mrs. O. P. Felder (Vada F.) of Ft. Worth, Texas. She is the widow of the late Orville Perkins Felder. She has been director of Baptist Training Union publications for the Convention since 1960.



Caesar A. W. Clark

**MEET THE COMMITTEE MEMBERS**—The National Baptist Convention, U. S. A., Inc. is represented on the Baptist Joint Committee on Public Affairs by three persons.

JOSEPH H. JACKSON, pastor of Olivet Baptist Church, Chicago Illinois, has been president of the convention since 1958. (Picture on page one.)

CAESAR A. W. CLARK, pastor of the Good Street Baptist Church, Dallas, Texas is editor of "The National Baptist Voice," the official organ of the convention.

EDWARD A. FREEMAN, pastor of the First Baptist Church, Kansas City, Kansas, is president of both the Kansas Missionary Baptist Convention and the National Sunday School and Baptist Training Union Congress.



Edward A. Freeman

### National Baptist...

(Continued from page 1)

churches are located in the South and Midwest.

The convention has had only twelve presidents. Four of them served for a total of sixty-eight years. E. C. Morris served 28 consecutive terms; L. K. Williams, 18 consecutive terms; D. V. Jemison, 11 consecutive terms. The present president is J. H. Jackson, pastor of the Olivet Baptist Church, Chicago, Illinois, who was elected in 1953.

The work of the convention is done through boards, commissions, and auxiliary conventions which report semi-annually to the parent body at the time of the semi-annual session which is held in Hot Springs, Arkansas, the Wednesday and Thursday following the third Sunday in January and the annual session which convenes in response to an invitation extended by interested cities. The time of the meeting is the Wednesday following the first Monday in September.

Meeting the same time and in the same city as the parent body are the following auxiliaries: Ministers' Wives, the Woman's Convention, Youth Conference, Laymen's Convention, Moderators' Department and a Department of Ushers. The National Sunday School and Baptist Training Union Congress is the educational agency which meets Monday through Friday following the third Sunday in June.

Every state convention in the National Convention has a representative on the fol-

lowing boards: Foreign Mission, Home Mission, Sunday School Publishing, Baptist Training Union, Educational, Benefit, Evangelistic, Directors, Civil Rights, and Permanent Organization.

In addition to auxiliary conventions and boards the work of the convention makes use of commissions. The following commissions report annually: Intercultural Relationships, Rural Life, Church Supported Schools, Race Relations, Ecumenical Christianity, Problems of Labor and Management, Theological Education, United Nations, Undergraduate Scholarship, Stewardship, Bath House, Vice-President, Time and Place, Obituary, Historical-Museum-Library, Liberian, Life Membership, Freedom Farm, Senior Citizen, Housing, Resolutions, Retirement, and National Voice.

Other committees are Convention, Finance and Registration, Political Action, and First Mortgage Loans.

The convention holds membership in the Baptist World Alliance, the World Council of Churches, the National Council of Churches, and Baptist Joint Committee on Public Affairs.

The convention gives support to the American Bible Society, Baptist Student Union, World Youth Congress, Baptist Jubilee Advance (1964), Baptists at the New York World's Fair (1964-65), National Girl and Boy Scouts of America.

Ecumenical Christianity is epitomized by President Jackson's book, *Many But One*, and his preaching mission (with three other clergymen) to Russia, Hungary, Roumania, and Yugoslavia.

The convention does not have a headquarters building, as such, but owns the following property: a hotel-bath house in Hot Springs, Arkansas; a 572-acre farm, Fayette County, Tennessee; a publishing house (Townsend Press) and equity in American Baptist Theological Seminary, Nashville, Tennessee; an 80-acre camp near Jones, Michigan; an office building in Philadelphia, Pa.; four-story building for library-museum, Chicago, Ill.; property for Senior Citizen Housing Project, Omaha, Nebraska; and student center, Washington, D. C.

In addition to mission stations erected and operated in Africa, the Bahama Islands, and Nicaragua, the government of Liberia, Africa has granted one hundred thousand acres of land to the convention for development.

The official organ of the convention is the *National Baptist Voice*, a monthly publication printed at 330 Charlotte Ave., Nashville, Tenn. 37201 (the Sunday School Publishing Board).

In addition to handbooks and quarterlies for the ministries to children, youth, and (See, NATIONAL, page 7)

# Public Affairs . . . and the Churches

## IRS Puts Pressure On Churches

By Frank A. Sharp, Director

Press Relations, American Baptist Convention

By some quirk of administrative thinking in Washington, the government has apparently stipulated a new requirement in return for church tax exemption—namely, that churches refrain from political, economic, and social activity.

Within the past several years there has been increasing government pressure on church organizations in the form of federal tax investigations.

The tax investigations show a pattern of harassment of those church groups that have been engaged in social action which runs contrary to the political philosophy currently in vogue. Apparently the current definition of good citizenship is to be neuter politically, don't rock the boat, don't disagree with the administration, and don't try to change things, even by nonviolent, democratic procedures.

Recently, the Internal Revenue Service asked to see the books of the American Baptist Home Mission Societies, but the executive secretary, James A. Christison, refused to allow the IRS to examine the records. Mr. Christison said that he refused the audit because he considered it an unconstitutional intrusion of government into church affairs.

Last fall, shortly after the Pentagon Papers were published by *Beacon Press*, a religious printing house, FBI agents approached the bank where the Unitarian-Universalist Association does business and armed with a grand jury subpoena, began an investigation of the financial records of the denomination. After a public outcry the investigation was postponed. If the subpoena is renewed, the denomination will request that it be dropped as a violation of the First Amendment.

Dean M. Kelley, director for governmental relations of the National Council of Churches, has a 15-page documentation of the evidence of such investigations. Among the organizations warned of pending action have been the National Council itself, and the United Church of Christ.

Recently, Protestants and Other Americans United for the Separation of Church and State has had its tax-free status taken away. The case is awaiting final disposition in the courts.

The Fellowship of Reconciliation, a peace organization, recently had its tax status taken away but after a long and loud outcry it was returned to the group.

The recent General Board meeting of the National Council of Churches lashed out at government tax investigations of churches as a device to discourage social action. Council members upheld the right of churches and church related bodies to engage in political comment and action as part of the constitutionally guaranteed "free exercise of religion."

The resolution continued, "It is ironic that the Internal Revenue Service has thus become a bar to effective collective action of these groups most likely to serve the public interest, while corporations organized for profit can deduct as 'cost of doing business' the expense of their lobbying efforts."

The board also emphasized that when certain churches are granted tax exemption in preference to others it results in discrimination and preference that may be a violation of the constitutional "prohibition against an 'establishment' of religion."

Certainly a church organization should not have to abandon its constitutional rights in order to qualify for tax exemption.

A recent editorial appeared in the *Charlotte, N.C., Observer* which said regarding church activism that "apparently the movement has hit a tender spot in the Nixon administration." If the IRS (aided at times by the FBI) "is concentrating its investigative attentions upon activist groups because of nudging from high administrative officials acting out of political bias, this is a very grave matter indeed."

The editorial ended by saying that the National Council's report of governmental investigation of church ledgers "calls for serious attention."

### PENNSYLVANIA PAROCHIAL SCHOOLS

The U.S. Supreme Court has agreed to decide whether the State of Pennsylvania should pay \$23 million in subsidies to private and parochial schools authorized by a 1968 law which was subsequently declared unconstitutional by the Court.

The payments, covering teachers' salary supplements, textbooks and teaching materials, have been hanging in the balance since a three-judge federal panel in Philadelphia last December ruled that subsidies should be paid for the 1970-71 school year. (RNS)

### NEW YORK PAROCHIAL SCHOOLS

A bill aimed at restoring \$33 million in aid to New York state's non public schools,

which was wiped out last year by a federal court decision, was signed in Albany by Gov. Nelson Rockefeller. The law was immediately challenged on constitutional grounds in U. S. District Court.

The new law could provide more than \$40 million to non public schools, if the financial assistance outlined in its various provisions reaches maximum proportions.

The court suit filed by the Committee for Public Education and Religious Freedom (PEARL) is challenging all but two aspects of the law as violations of the First Amendment prohibition of establishment of religion. PEARL is not contesting a proviso for \$3 million to aid public school districts enrolling students from closed non public schools forced to close. (RNS)

### PAROCHIAL AID WORKSHOPS

The educational arm of the U. S. Catholic Conference has scheduled two in-service workshops at the Catholic University of America in the Nation's Capital to examine federal aid and special grants for nonpublic education.

From June 12-16, a five-day session on "Federal Aid to Education" will be conducted for school officials unfamiliar with existing federal programs. "Special Purpose Grants," from June 19-21, will be a seminar on how to procure project grants.

Lecturers at the first workshop will include officials of the U. S. Department of Health, Education, and Welfare, Congressional staff members and personnel from major educational associations. (RNS)

### OHIO PAROCHIAL SCHOOLS

A request from the State of Ohio that it be allowed to "temporarily" implement a legislature-approved program to reimburse parents paying for private or parochial education for their children has been denied by the U. S. Supreme Court.

A three-judge federal court in Ohio had found the program unconstitutional, and the state had applied for an emergency stay of the court's injunction. The high court turned down the request without comment. Voting to grant it, however, were Chief Justice Warren E. Burger and Justices Byron R. White and William H. Rehnquist. (RNS)

### TEACHING ABOUT RELIGION

A summer course to train junior and senior high school teachers in teaching about religion in public schools will be conducted June 12-30 at Macalester College, St. Paul, Minn. The course is sponsored by the committee on religion and public education of the Minnesota Council of Churches.

## DELAWARE PAROCHIAL SCHOOLS

The Delaware House of Representatives voted to defeat a \$2.5 million bill which would have provided aid to private and parochial schools through tuition grants to students. The House bill was brought out unexpectedly toward the end of the session. There had been no major publicity campaign for state aid sponsored by the Catholic diocese, but intense lobbying had been carried out by Delawareans United for Education (DUE), an independent Catholic group.

## DISSIDENT RUSSIAN BAPTISTS

Fifteen members of dissident Baptist organizations that have been outlawed by the Soviet government spent over 20 hours in the U. S. Embassy in Moscow to seek support in their fight against alleged persecution. An Embassy spokesman told newsmen the group remained in the building from Tuesday afternoon, May 9, until the following day and left only when Soviet authorities said they would not be punished for entering.

The protesters were all members of the Reformed Baptists, who were involved in the 1961 breakaway from the official (government-recognized) All-Union Council of Evangelical Christians-Baptists.

## TAIWAN RESTRICTS PRESBYTERIANS

The Nationalist Chinese government refused to permit a recent General Assembly of the Presbyterian Church of Taiwan to discuss a controversial statement on the future of the island made by the denomination a year ago.

According to reports received at the Atlanta, Ga. headquarters of the Presbyterian Church, U. S. (Southern), the Taiwanese Presbyterians were told prior to their assembly that consideration of "A Public Statement on our National Fate" would not be permitted. (RNS)

## Tax Credits...

(Continued from page 4)

church and the state as a guide to constitutionality. Tax credits could easily be interpreted as providing excessive entanglement and as such would be diametrically opposed to religious liberty.

For these reasons—poor public policy and infringement on religious liberty—there is a growing concern among church representatives in Washington. There is the fear that politicians may try to rush through bills which would help them gain the votes of special interests or that presidential or legislative candidates will make campaign promises which they may have to attempt to deliver on next year.

Tax credit proposals will require organized opposition if they are to be defeated. So far no real grass roots organization has taken place.

# Tax Proposal Affects Churches

WASHINGTON—Churches and their agencies will be severely affected if newly proposed tax reform legislation is approved by Congress and if new legislation is not enacted to continue certain tax benefits.

Specifically, the new proposal calls for the elimination or review of income tax deductions for charitable contributions, which includes gifts to churches. It also sets a date for an end to the provision allowing the exclusion of the rental value of parsonages.

The bill, which leaders say will come up for a vote in early summer, calls for the termination of charitable contribution deductions by January 1, 1976. Also to terminate by the same date is the provision allowing the exclusion of the rental value of parsonages.

Rep. Wilbur D. Mills (D., Ark.), chairman of the House Ways and Means Committee, and Sen. Mike Mansfield (D., Mont.), Majority Leader in the Senate, introduced the measure simultaneously in both Houses of Congress.

Both Mills and Mansfield took great pains to explain that the inclusion of items in the long list of provisions to terminate by certain dates does not mean approval or disapproval of this deduction allowance.

The purpose of the bill, according to the sponsors, is to provide "an orderly and systematic review of virtually all provisions of the Internal Revenue Code giving any special exclusion or deduction or special tax rate to any particular type of group or category of income."

The bill would cause 54 sections of the tax code to lapse in three groups of 18. The first group would end by January 1, 1974, the second one year later, and the third list, including charitable contributions and the rental value of parsonages, would end by January 1, 1976.

Among the other provisions scheduled to terminate which may affect churches or church agencies are these: medical and moving expense deductions, the capital gain treatment of lump-sum distribution from pension funds, the tax exemption for credit unions and certain mutual insurance funds, the deduction for nonbusiness and interest, and the exclusion from gross income of scholarships and fellowships.

In a speech to the Senate when the bill was introduced, Mansfield supported strongly the need for tax reform and stressed the value of having Congress review "and renew every preference if it is to be continued."

"If a preference has clear validity, then Congress will renew the provision," Mansfield said.

The Majority Leader explained further that in reviewing the special tax provisions Congress may decide that there is some way outside the tax system which will better

achieve the goals sought, or there may be a need for modification of the provision.

In a release describing the bill, which is called the "Tax Policy Review Act of 1972," Mills said tax reform should be made on a "continuing basis" in the years ahead. Promising "extensive hearings" on the various aspects of the tax laws, Mills said that many of the provisions "appear to be desirable under present circumstances." But the intent of the bill, Mills emphasized, "is to be sure that the provisions will be reviewed."

## National Baptist...

(Continued from page 5)

adults published by the Sunday School and Baptist Training Union Boards, Vacation Church School, Boy Scout Manual, devotional materials, music, and missionary manuals are also published. *The Mission* and the *Mission Herald* are the official monthly publications of the Woman's Convention and Foreign Mission Board, respectively.

In addition to overseas missions and the active work in the sparsely settled western United States, the convention maintains a chair of Christian Education at Northern Baptist School of Religion, Newark, N. J.; a \$10,000 scholarship at Roosevelt University; a yearly \$1750 scholarship to a graduating senior; a Baptist center, Howard University; and substantial loans to both Arkansas Baptist and Natchez Colleges. The Retirement Fund and Educational Foundation have substantial amounts.

Through the Stewardship-Self-Help plan churches of the convention are privileged to make their deposits directly to the Drexel National Bank, Chicago. This fund is used to finance the building of churches.

The following are the officers who are elected for one year terms. An officer may succeed himself so long as the membership chooses to elect him: J. H. Jackson, E. D. Billoups, C. H. Hampton, A. E. Campbell, S. P. Ray, D. Matthews, T. J. Jemison, I. H. Henderson, Jr., M. K. Curry, Jr., A. B. Coleman, L. C. Jenkins, L. G. Carr, E. T. Caviness, B. J. Johnson, C. A. Clark, M. L. Gayton, D. C. Washington, W. J. Harvey, Jr., W. T. Crutcher, T. H. Rankins, C. R. Williams, M. C. Cleveland, C. P. Harris, C. H. Williams, W. H. Brewster, C. L. West, W. C. Trotter, A. L. James, C. W. Alexander, W. D. Thompson, E. A. Freeman, Mrs. Mary O. Ross, Walter Cade, Jr., J. L. Vaughn, Mrs. M. E. Anderson, Mrs. Johnnie Brown, Mrs. Marjorie Olive.

Maynard P. Turner is director of Sunday School publications while Mrs. Vada P. Felder is the director of Baptist Training Union publications.

# Amish Rights Upheld By U.S. Supreme Court

(Continued from page 1)

practices, the parents refused to send their children to high school.

The parents were charged, tried and convicted of violating the compulsory attendance law in Wisconsin and were fined a sum of \$5.00 each. The Wisconsin Circuit Court affirmed the convictions, but the State Supreme Court reversed the decisions of the lower courts on the basis of the "Free Exercise Clause of the First Amendment."

The First Amendment provides: "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof. . . ."

The Yoders and the Yutzy's are members of the Old Order Amish religion. The Millers are members of the Conservative Amish Mennonite Church.

According to Amish belief, attendance of their children at high school, public or private, is contrary to the Amish religion and way of life. This restriction does not necessarily apply to all vocational schools beyond the eighth grade, but it does apply to all high schools that meet the requirements of the State for a high school education.

In this case the Amish believed that by sending their children to high school, they would not only expose themselves to the danger of the censure of the church community, but, as found by the county court, endanger their own salvation and that of their children.

The State of Wisconsin did not challenge the sincerity of the Amish beliefs.

The Supreme Court in its study of the case came to this conclusion: "As a result of their common heritage, Old Order Amish communities today are characterized by a fundamental belief that salvation requires a life in a church community separate and apart from the world and worldly influence. This concept of life aloof from the world and its values is central to their faith."

The Court summarized the Amish objection to formal education for their children beyond the eighth grade for two major reasons: (1) high school and college education teaches values at variance with the Amish values and way of life; (2) high school and college education take the children away from their home and community, physically and emotionally, during the crucial and formative adolescent period of life.

On the other hand, the Amish do not object to elementary public school education for their children, according to the Court, because they believe that the "three R's" are necessary in order to read the Bible, to be good farmers and citizens and to be able to deal with non-Amish people when necessary in the course of daily affairs.

In 31 pages of opinion the Supreme Court gave four major reasons for uphold-

ing the Amish parents and their right to the free exercise of religion over the interest of the State in requiring high school education.

1. The State's interest in universal education is not totally free from a balancing process when it impinges on other fundamental rights, such as the free exercise of religion and the traditional interest of parents with respect to the religious upbringing of their children.

2. The Amish demonstrated to the Court's satisfaction that enforcement of the compulsory formal education requirement beyond the eighth grade would gravely endanger if not destroy the free exercise of their religious beliefs.

3. The State of Wisconsin failed to show that its interest in education would be adversely affected by granting an exemption to the Amish.

4. In this case the State's interest in education does not supersede the right of the free exercise of religion, because the Amish provided convincing evidence that their practice does not impair the physical or mental health of the children, nor result in an inability to be self-supporting, or to discharge the duties and responsibilities of citizenship, or in any other way materially detract from the welfare of society.

In his dissenting opinion Justice Douglas agreed with the Court that "the religious scruples of the Amish are opposed to the education of their children beyond the grade schools." "Yet," he continued, "I disagree with the Court's conclusion that the matter is within the dispensation of parents alone."

Douglas complained that the Court did not face the issue of the rights and religious liberty of all the children involved in the case. Since one of the children testified that her views were the same as those of her parents, the Justice agreed with the Court in her case. However, since the views of the other two children were not made known to the Court, he dissented from his colleagues in their cases.

The dissenting Justice pointed out that "it is the future of the student, not the future of the parents, that is imperilled in today's decision." He contended that "the child should be given an opportunity to be heard before the State gives the exemption which we honor today."

In evaluating the Court's decision, Justice Douglas said, "What we do today, at least in this respect opens the way to give organized religion a broader base than it has ever enjoyed; and it even promises that in time Reynolds will be overruled."

The Reynolds case (*Reynolds v. United States*) dealt with the problem of polygamy among the Mormons. The Court in that instance said that the Free Exercise Clause of

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the First Amendment deprived Congress of all legislative power over mere opinion but that it was free to "reach actions which were in violation of social duties or subversive of good order." In other words, Mormons are free to believe in polygamy but they are not free to practice it.

It was Justice Douglas' view that the decision in the Amish case to extend the First Amendment not only to beliefs but also to actions could be an opening wedge to further decisions affecting church-state relations that are not in harmony with past decisions.

## ABC BACKS CHAPLAINCY DECISION

DENVER—The General Council of the American Baptist Convention approved actions defending the interests of one of its Navy chaplains and attempts to clarify ecclesiastical endorsements for military chaplains.

Earlier the ABC Home Mission Society decided not to endorse any more Navy chaplains until a conflict with the Navy involving procedures in handling discipline problems with chaplains is resolved. The dispute arose over the manner the Navy handled the court-martial of chaplain (Cmdr.) Andrew Jensen, who was accused of conduct unbecoming an officer. Chaplain Jensen was found innocent and continues as a Navy chaplain. (RNS)