

75 Baptist Colleges Ask Tax Incentives

WASHINGTON (BPA)—Seventy-five Southern Baptist colleges and schools asked the House Committee on Ways and Means of the U.S. Congress not to reduce the incentives for charitable giving as proposed in tax reform measures now before Congress.

The Ways and Means Committee, in extensive hearings, is considering proposals that would eliminate income tax deductions for charitable contributions, eliminate or reduce the deduction of gifts of long-term appreciated property, reduce the unlimited estate tax charitable deduction, and place a three per cent floor on income tax charitable contribution deductions.

Shelton Hand, director of development and general counsel for Mississippi College, a Southern Baptist school in Clinton, Miss., represented the Association of Southern Baptist Colleges and Schools before the Ways and Means Committee of which Rep. Wilbur D. Mills (D., Ark.), is chairman. Lewis Nobles of Mississippi College is president of the association. Ben Fisher of the SBC Education Commission serves as executive secretary.

In addition to the association of Southern Baptist Colleges and Schools, the University of Richmond, a Baptist school in Richmond, and a member of the association, presented separate testimony through Charles W. Patterson III, assistant to the president and director of estate planning.

Patterson took essentially the same position as Hand in opposing changes in current tax law that encourages charitable giving. He explained that a \$40 million gift in 1969 to the University of Richmond from E. Claiborne Robins and family "was and still is the largest single outright gift to a college or university in the history of this country."

"More than likely Mr. Robins would have made a large gift to the university no matter what the tax laws were at that time . . . but the tax laws, nonetheless, encouraged his gift," Patterson declared.

"Without the advantages, perhaps the gift would not have been as large," he said.

Hand argued that it is in the public interest that the government continue its policy of encouraging charitable contributions by continuing tax incentives for such giving. He pointed out that the increase of public expenditures required to replace private contributions would far exceed the current loss in tax revenues.

The essence of Hand's 95-page testimony is summed up in four points. He said:

"The passage of the presently discussed tax changes (1) would go against the 'self help' theory of American greatness, (2) would greatly increase the involvement of the federal government in all agencies of life already recognized as 'for the public good,' (3) would follow much too closely

(See, BAPTIST COLLEGES, page 8)

Report from the Capital

MAY
1973

High Court Hears Parochial Cases

WASHINGTON (BPA)—A major battle in the war for and against public aid to parochial schools was fought before the U.S. Supreme Court here in a three and one-half hour legal debate involving five cases from two states.

At issue were questions involving state maintenance and upkeep for nonpublic schools, tax remissions to parents paying tuition in nonpublic schools, income tax deductions for tuition paid to nonpublic schools, and direct payments to parents with children in nonpublic schools.

Three of the cases arose in court tests of a 1972 New York law and two of the cases

came from contests over a 1972 Pennsylvania law.

The New York cases are *PEARL v. Nyquist*, *Anderson v. PEARL*, and *Cherry v. PEARL*. (PEARL is the N.Y. Committee on Public Education and Religious Liberty, a broad coalition of civil liberty and church-related organizations.)

The Pennsylvania cases are *Sloan v. Lemon* and *Crouter v. Lemon*.

So important did the Supreme Court consider these cases that it allotted two hours to the New York cases and one and one-half hours to the Pennsylvania cases. In addition, the Court heard the cases side-by-side and, contrary to its traditions, extended the time 30 minutes beyond the normal adjournment hour.

Some of the biggest names in church-state litigation in recent years faced each other during this lengthy Supreme Court

Sweden Goes Slow on Church-State Change

STOCKHOLM (RNS)—Church-state relations in Sweden will remain unchanged at least through the late 1970s, Prime Minister Olof Palme has declared.

He said that until the end of this decade, "no action can be expected" on proposals made by a parliamentary commission that would gradually disestablish the Church of Sweden, a Lutheran Church.

For the past 15 years, proposals for altering the existing church-state relationship have been considered by Parliament. A commission was appointed in 1958 to study the possibility of dissolving the official connection between church and state, which goes back to the 11th Century.

When the findings of that commission were issued 10 years later in 11 volumes, Mr. Palme, then minister of education, appointed a new committee to make a final recommendation.

Mr. Palme had indicated at that time that he felt the choice must be either the status quo or separation with no tax support. The 1958 commission had also listed separation with tax support and complete separation

(See, SWEDEN, page 8)

Editor's note: For a more detailed report of the actual arguments in these cases before the Supreme Court see the article by John W. Baker, director of research services of the Baptist Joint Committee, on page 4.

hearing. For the states and arguing for public aid to nonpublic schools were Mrs. Jean M. Coon, Assistant Solicitor General of New York, and Israel Packel, Attorney General for Pennsylvania.

Facing each other on opposite sides were two of the best known church-state attorneys in private practice, Leo Pfeffer, a New York attorney, represented PEARL. William B. Ball, a noted Catholic Philadelphia lawyer, took the side of the parochial schools.

Others in the cases were John F. Hagerty and Peter M. Chandler, New York private attorneys who took the side of the private schools. Pennsylvania private attorneys, Theodore R. Mann and Henry T. Reath, also participated.

At stake in these cases are not only New York (See, HIGH COURT, page 8)

JOHN W. BAKER
S. B. C. HISTORICAL COMMISSION
NASHVILLE, TENNESSEE

Tax Reforms for 1973?

By James E. Wood, Jr.

During much of 1972 considerable voice was given to 1973 as "The Year of Tax Reform." In May 1972 the Chairman of the Committee on Ways and Means, Congressman Wilbur D. Mills (D., Ark.), and Senate Majority Leader, Senator Mike Mansfield (D., Mont.), introduced identical bills aimed at a systematic review of all special tax advantages and privileges afforded to individuals and groups. The bill specifically indicated that its purpose was "to insure congressional review of tax preferences, and other items which narrow the income base, by providing now for the termination over a three-year period of existing provisions of these types." The bill, which contained 54 provisions for the termination of tax privileges has not been reintroduced in the 93rd Congress, reportedly because the bill was widely misunderstood and misinterpreted.

Without reference to any particular bill, hearings in recent weeks before the House Committee on Ways and Means on a variety of possible tax reforms have provoked numerous articulate and disparate arguments for and against tax credits and tax deductions. In some instances the arguments must be viewed as rooted in special self-interests, while in other fundamental questions have been raised concerning the role of private vis-a-vis public agencies and their respective contributions to society at large. Having explored earlier arguments against tax credits and nonpublic schools and some reasons for retaining tax incentives for charitable contributions, it may be well that a few of the specific proposals on tax reform which have been suggested be critically examined and evaluated.

1. *Some have proposed the elimination of tax deductions for charitable contributions.* Such a proposal would inevitably and substantially weaken the pluralism of voluntary associations in the United States which necessarily depend on voluntary contribution and support. Far from not encouraging giving to charitable and educational nonprofit organizations and institutions, such legislation would clearly diminish and discourage monetary contributions from the great majority of American citizens who live solely on a fixed salary income. Organizations which depend primarily on small individual contributions for their support doubtlessly would be seriously handicapped, while many hospitals, educational and eleemosynary institutions could be seriously hurt because their existence depends to some extent on large contributions. A tax structure, therefore, which encourages both large and small contributions is in the public interest. In this there is no need for special pleading for any religious or any other special interest group, and no justification for the criticism of merely protecting self-interests. At present, the necessity for equitable treatment of all organizations and institutions in the broad class of nonprofit charities requires that the tax incentives provided for any be provided for all.

2. *Some have proposed a uniform tax credit for charitable contributions.* The proposal to equalize the credit for charitable contributions by establishing a fixed percentage (e.g. 25 per cent) of a contribution which could be subtracted from taxes due regardless of the amount of the contribution would tend to discourage the large contribution to private charities as now defined in the Internal Revenue Code. Again, if large contributions are discouraged, many of the organizations and institutions which depend on substantial gifts for operation and endowment, such as colleges and hospitals, would be forced to reduce both the quantity and quality of the services they provide for the general public.

3. *Some have proposed a reduction of the ceiling for tax deductions to charitable organizations and institutions.* Present regulations permit the deduction of charitable contributions up to 50 per cent of adjusted gross income with a five-year carryover for any excess. This is an additional encouragement of large contributions to the more substantial undertakings of charitable nonprofit organizations, corporations, and foundations devoted exclusively to educational, charitable, religious, scientific, or philanthropic purposes. The present law, which is thoroughly consistent with the principle of voluntarism and pluralism in American life, is supportive of charities of various kinds. On March 27, we argued before the House Committee on Ways and Means that neither the percentage allowable nor the number of years to cover excess should be reduced. For to reduce the ceiling would make necessary an increase in government appropriations to public agencies to perform the same, although much more uniform and perhaps far less innovative services.

4. *Some have proposed limitations on gifts of appreciated property.* The foregoing arguments are also applicable to the proposal to reduce the allowable deductions for gifts of appreciated property. While there have clearly been abuses of gifts of appreciated property, this should not obscure the soundness of the principle that permits the tax deduction of the full amount of a gift of appreciated property. Hopefully, the abuses to such giving will be prevented in the future without invalidating the intent of the law itself.

5. *Some have proposed the curtailment of overseas operations of charitable organizations.* Admittedly, the problems of regulation by taxation of overseas operations of profit-making and nonprofit organizations are numerous. We must recognize also that the flow of capital and money overseas has taken on new dimensions and a new urgency in recent times. Nevertheless, the religion clauses of the First Amendment provide certain guarantees to religion. Churches and associations of churches generally perceive as a part of their religious mission the operation of world mission programs and the giving of aid to people in countries which have been hit by man-made or natural disasters. Both the constitutionality and the wisdom, therefore, of regulating church expenditures for mission purposes overseas must be seriously questioned. Overseas op-

(See, TAX REFORMS, page 8)

REPORT FROM THE CAPITAL—a bulletin published 10 months during the year by the Baptist Joint Committee on Public Affairs, 200 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 denominations and between leaders of various religious and traditions.

The Baptist Joint Committee on Public Affairs is a denominational agency

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Executive Staff of the Committee: James E. Wood, Jr., Executive Director; John W. Baker, Associate Director in Charge of Research Services; and W. Barry Garrett, Associate Director in Charge of Information Services and Editor of *Report From The Capital*.

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news
views
trends

April 30, 1973

THE BAPTIST JOINT COMMITTEE ON PUBLIC AFFAIRS joined several religious groups in petitioning the U. S. Supreme Court to hear a case involving the tax exempt status of Billy James Hargis' Christian Echoes National Ministry, Inc.

AT ISSUE are some key church-state questions: Can the government legally define the nature and scope of the mission of the church? Can government use its power to tax as a threat to the free exercise of religion guaranteed in the First Amendment? Is it the prerogative of government to judge which moral or political issues a church may speak to without losing its tax exemption?

THE BAPTIST AGENCY joined the National Council of Churches, the chief sponsor of the amicus brief, along with a number of other religious groups in behalf of the Hargis organization. The National Council and other religious bodies have been a frequent target of criticism by Hargis, a minister in Tulsa, Oklahoma.

THE AMERICAN BAPTIST CHURCHES OF THE USA, a denomination belonging to both the Baptist Joint Committee and the National Council, was one of several religious groups listed separately in support of the plea.

IN THE PETITION, the religious groups said they do not necessarily agree with all, or even most, of Hargis' views on public questions, the expression of which cost him his tax exemption. The petitioners maintained, however, that the issues at stake are sufficiently fundamental to threaten the religious freedom of all church bodies.

THE HARGIS CASE concerns the interpretation of Section 501 (c) (3) of the Internal Revenue Code which grants tax exemption to churches and other religious organizations which qualify under its terms, namely:

"CORPORATIONS...organized and operated exclusively for religious...purposes...no substantial part of the activities of which is carrying on propoganda, or otherwise attempting, to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office."

THE ABOVE SECTION of the Internal Revenue Code has been interpreted differently by the IRS and two lower courts. In 1964 the IRS notified Hargis that Christian Echoes did not qualify for tax exemption. In June 1971 Judge Allen E. Barrow of the Federal District Court in Tulsa ruled that the exemption was protected by the First Amendment and ordered the government to return \$103,493 that had been collected in taxes and interest. Last December the United States Court of Appeals for the 10th Circuit in Denver, Colo., reversed the District Court decision. Hargis appealed to the U. S. Supreme Court claiming that the government does not have the constitutional right to "censor" the statements and activities of religious organizations.

Church-State Cases Argued before Supreme Court

By John W. Baker, Associate Director
in Charge of Research Services

The United States Supreme Court will probably hand down a landmark decision on church-state relations before it adjourns in June.

On April 16 the Court set aside three and one-half hours to hear oral arguments on a cluster of cases dealing with New York and Pennsylvania laws involving direct and indirect public aid to nonpublic schools—more than 90 per cent of which are church-owned and church-operated. Indicative of the importance of the cases was the Court's uncommon



Baker

decision to extend the time of the day's session by 30 minutes and the fact that the section of the court room reserved for members of the bar of the Supreme Court and the one reserved for members of the working press were filled to near capacity.

The New York law under review by the Court involved three approaches to aid: direct payments for maintenance and upkeep of nonpublic school buildings, creation of a negative income tax for parents of children in nonpublic schools who had incomes of less than \$5,000 per year, and a system of variable deductions from gross income which constituted a type of tax credit for parents of children in nonpublic schools who had annual incomes in excess of \$5,000.

In two hours of oral arguments in the cases dealing with the New York law (*Committee for Public Education and Religious Liberty (PEARL) v. Nyquist, Anderson v. PEARL, and Cherry v. PEARL*) the Justices interrupted the attorneys for both sides with numerous questions. For example, Leo Pfeffer, who represented PEARL, was asked to differentiate between payments made directly to religious schools under the World War II G.I. Bill or payments of tuition to parochial schools by parents receiving public aid to families with dependent children. Jean M. Coon, Assistant Solicitor General of New York, was asked if it would be constitutional to grant public aid to schools which taught religion exclusively. When Coon answered in the negative, the Justice pressed his point by asking if New York was not putting the Court in the impossible position of having to decide some arbitrary constitutional ratio of secular to religious teaching.

In addressing the Court, Pfeffer argued that public aid for maintenance and up-

keep of parochial school buildings would, in effect, permit the state to pay for everything necessary to operate the schools except the teachers' salaries and that the police powers which permit a state to protect the health and safety of its citizens can never be used to abridge constitutionally guaranteed rights. Pfeffer's over-arching argument was that this aid and any direct or indirect method of reimbursing parents for tuition paid to parochial schools flies in the face of judicial precedent and is contrary to the Establishment Clause of the First Amendment.

Coon, representing the state of New York, responded that the power to tax is one which the states and the national government share concurrently. The New York act was passed by the legislature with the legitimate intent of correcting tax inequities. She maintained that the state has the right to determine deductions and exemptions in levying its own taxes and that Chapter 414 met all of the Court's tests for constitutionality under the First Amendment.

Coon was joined in the argument by two New York lawyers in private practice, John F. Haggerty and Peter M. Chandler. These attorneys contended that the New York act was passed to aid parents and not schools and was economically rather than religiously motivated because the nonpublic schools save the state substantial funds by educating 18 per cent of the state's children.

They also argued that the purpose of the New York law was to nurture a pluralistic society in which parents have a number of alternative educational approaches from which to choose. By so providing, they said, the state was giving freedom of choice in education and had neither the purpose nor effect of advancing or inhibiting religion.

The Pennsylvania cases (*Sloan v. Lemon* and *Crouter v. Lemon*) were heard immediately after the New York cases and one and one-half hours were allotted for oral argument.

After the U.S. Supreme Court struck down Pennsylvania's program of direct payments for teachers' salaries in 1971 in *Lemon v. Kurtzman* the legislature passed an act which provided for direct payments to parents of \$75 for each child enrolled in an elementary nonpublic school and \$150 for each child in a nonpublic secondary school. This new approach was ruled unconstitutional by a three-judge federal court in Pennsylvania. The state and several interested parties appealed to the Supreme Court.

The arguments the proponents of aid to nonpublic schools made were varied. Israel Packel, the Pennsylvania Attorney Gen-

eral, stated, "The dominant purpose and primary effect of the measure is economic and not religious."

Packel pointed out that Pennsylvania's public schools are in serious economic straits, that the average annual cost to the state of educating a child is \$980, and, if the nonpublic schools close, the economic burden on the state would be unbearable. He told the Court, "Do not look to the collateral effect of a purely economic act of the legislature."

William B. Ball, probably the leading Catholic attorney handling church-state cases, emphasized that the legislation was basically economic and that any aid to religion was of no legal consequence. In addition, he argued that the "equal protection of the law" clauses of the Fifth and Fourteenth Amendments require that parents who chose to send their children to nonpublic schools be given some financial assistance.

Henry T. Reath, representing Crouter and a state association of nonpublic schools, attacked the theory that parents, in this type of legislation, are merely conduits to transfer public funds to parochial schools. He averred that no strings had been put on the state grant and that a parent could spend the money for anything he might choose. He pushed further to say that when the parent receives the money from the state the legal transaction ends and any further use of the funds is legally free from any inquiry by the state or the courts. In an unusual twist of the idea Reath stated, "The parent becomes the wall of separation between church and state."

Theodore R. Mann, a Philadelphia attorney who has been in the forefront of church-state cases in Pennsylvania, based his argument on judicial precedent which has held that direct or indirect public aid to elementary and secondary nonpublic schools which are overwhelmingly religious is an affront to the Establishment clause of the First Amendment.

He maintained that the effect of the legislation is to encourage parents to send their children to schools which teach sectarian religion.

Mann closed his statement by pointing out that the political entanglement of church and state and the political divisiveness the act would engender would render the act unconstitutional under the Court's previous tests.

The Supreme Court, by considering these five cases at the same time, probably is signaling that it is now ready to deliver a major decision on public aid to elementary and secondary schools which are church-

(Continued from page 4)

owned and church-operated. An opinion supported by more than five of the nine justices will be a clear indication of what the Court will or will not permit.

If the Court decides that public aid to nonpublic schools is constitutional, Congress will probably pass a federal income tax credit act and the pressure on the state legislatures to provide funds for parochial schools will be intense.

If the Court declares such aid unconstitutional—as the Baptist Joint Committee on Public Affairs urged it to do in its brief *amicus curiae*—the drive for public funds for religious schools will no doubt be seriously slowed down and perhaps even halted.

Right of Privacy or Freedom of Witness

CROWLEY, Tex.—The charge was "disorderly conduct" against a Baptist layman who went visiting at a trailer camp here, but the verdict was "not guilty."

When the jury announced its verdict, there was a loud, unison response from the crowd at Crowley City Hall. "Amen," shouted the audience.

Willie G. Rutledge, volunteer youth director and choir leader at Rendon Baptist Church, had been arrested and charged with "disorderly conduct" after a Feb. 27 incident over a visitation program at a mobile home park at Crowley, located about 20 miles south of Fort Worth.

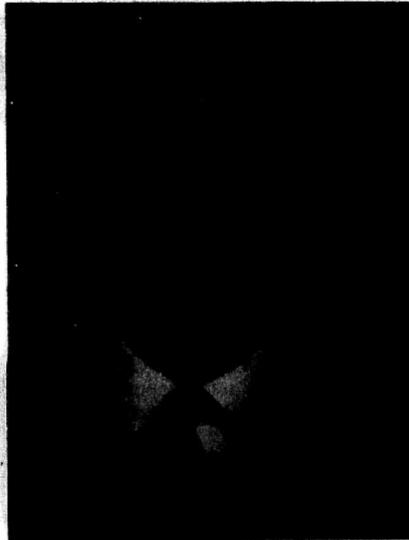
During testimony at the trial at Crowley Municipal Court, Rutledge told of the events leading to his arrest, explaining it all started when he had taken a church bus with several members of the church to the mobile home park to visit for the church and share their faith.

The manager of the trailer park and his wife objected to their presence, saying the group could not solicit door-to-door at the park and ordering them to leave. When they did not, they called police.

Crowley policeman Del Duckworth told the court that when he first spoke to Rutledge, the independent Baptist church leader agreed to leave and got on the bus with other members of the Rendon church.

Then, the policeman testified, the bus stopped and Rutledge told the officer he was willing to leave the trailer park and get a permit to "solicit," but that no one could stop him from "witnessing for the Lord." Rutledge reportedly told the officer, "The only way you can stop me from witnessing is to lock me up."

Rutledge told the court that the policeman then handcuffed him, put him on the back seat of the patrol car, and took him



Clyde Bush

Longtime Subscriber

A regular reader of *Report From The Capital* for 21 years, Clyde Bush, pastor of the Sutton Baptist Church, Sutton, West Va., has sent in his renewal subscription for three more years.

Report From The Capital wonders if there are other subscribers who have been continuous readers longer than Pastor Bush. We would like to find out who has been the longest continuous subscriber. Write us and tell us about it.

An American Baptist pastor, Bush subscribed to *Report From The Capital* shortly after he graduated from Southern Baptist Seminary in 1951. He writes: "I have a deep appreciation for Baptist principles of individual and personal freedom as inalienable rights under God. . . . *Report From The Capital* tells of Baptist work in keeping those precious rights and privileges. . . . I believe you are doing that in an honorable way. I am all for it."

Report From The Capital was begun in 1945 by J. M. Dawson, who was the first executive director of the Baptist Joint Committee on Public Affairs. Do we have a reader who has received the *Report From The Capital* from the beginning? Let us hear from you.

to Crowley city jail where he stayed for an hour before being released.

"It irritates me when I can't witness for the Lord," Rutledge testified. ". . . I asked officer Duckworth if he was saved, and that's when he got real mad."

Rutledge, a ministerial student at Bible Baptist College in nearby Arlington, Tex., was cleared of the charges by the four-man, two-woman jury. (BP)

Ordination Required, Woman Is Ordained

ALEXANDRIA, Va.—Elizabeth G. Hutchens, associate professor of religious education at the Southern Baptist Theological Seminary in Louisville, was ordained to the gospel ministry here by Baptist Temple.

Miss Hutchens, a child care and child development expert at the Baptist seminary, is currently on sabbatic leave and is serving as a chaplain intern at St. Elizabeth's Hospital, a federal government mental health institution in nearby Washington, D.C.

She is the first woman staff member of a Southern Baptist Convention agency ordained to the gospel ministry, and is believed to be the fifth woman ordained to the gospel ministry by a Southern Baptist-affiliated church. She is the second in Virginia.

News reports on the ordination indicated that she was accepted by the hospital as a chaplain on the understanding that she would be ordained, since federal regulations require ordination of persons functioning as staff chaplains. Until her ordination, she has been classified by the hospital as a "chaplain intern."

She plans to return to Southern Seminary in August when her sabbatic is ended, feeling that her calling is teaching, at least for the present. Though she said she has no plans to serve as pastor of a church, she has not closed the door to that possibility, nor rejected the possibility of serving as a chaplain.

"Many hospitals are seeking women chaplains," she said. "They give the same pastoral care as a man, but are perceived differently."

At St. Elizabeth's hospital, she has been conducting worship services, leading discussion groups, counseling on religious matters, and visiting ill patients. Her new status as an ordained chaplain rather than unordained chaplain intern does not change her responsibilities.

Her ordination, requested by Crescent Hill Baptist Church in Louisville where she is a member, took place at Baptist Temple here. Glynn R. Ford, pastor of the church, presided at the service.

She was examined for ordination by a presbytery of Baptist ministers reported to be the largest group to examine a candidate for the ministry in the Mount Vernon Baptist Association. The group voted unanimously to recommend her ordination.

Miss Hutchens is a native of Newton, N.C., and holds degrees from Wake Forest University, Winston-Salem, N.C.; George Peabody College, Nashville; Southern Seminary in Louisville; and Teachers College, Columbia University, New York, where she earned the doctor of education degree. (BP)

World Baptist Family Estimated 67 Million, Baptists in U.S.A. Now Number 24 Million

WASHINGTON—Baptists of the world now number almost 67 million, and the Baptist "communities" of the world are estimated to number almost 67 million, the Baptist World Alliance announced following a country by country survey by Carl W. Tiller, associate secretary and statistician of the organization.

The church membership figure is an increase of nearly 1.4 million from last year's data. At that time the count was 31.4 million; the new figure is 32.8 million.

Church membership for Baptists is limited to persons who make their own affirmative request and commitment as Christian believers. Baptist data is therefore not usually comparable to statistics for some other

church bodies, though it roughly resembles "communicant member" data of others, Tiller pointed out.

The Alliance, therefore, has gathered information on the total Baptist community from a number of its member church bodies, and has projected it, continent by continent, to arrive at the 66.9 million total of its world community.

The larger figure includes children in Sunday schools who have not become church members; it also includes some adults who attend church regularly but are not members. This practice is especially noted in some third-world countries, where applicants for membership undergo a long probation period before being accepted, and

in some Socialist countries, where the step of becoming a church member is likely to be fraught with political disabilities, Tiller said.

In North America, the Baptist community is estimated to be twice the size of the church membership; in Central America and the Caribbean it is figured at 6.39 times the membership; and in Asia it is limited to 1.77 times the membership, Tiller said.

The Baptists of the world represent one of the most far-flung non-governmental enterprises, Tiller observed. Though their global numbers are exceeded by Roman Catholics, Eastern Orthodox, and Lutherans, the Baptist distribution is in more countries and areas than either of the latter two churches. The BWA figures show Baptists in 105 nations and 23 dependencies.

Most Baptists are in the United States, with a total of 24 million. Second largest number is in India—almost 732,000. Third is the Soviet Union with 535,000.

Unitarians Hit IRS on Violation of Freedom

WASHINGTON, D.C.—An executive of the Unitarian Universalist Association charged here that a government subpoena of checks deposited in UUA accounts constituted "a gross violation of religious freedom."

Raymond C. Hopkins, executive vice-president of the 375,000-member denomination, claimed that FBI agents had "assisted" bank employees in seeking to carry out the subpoena, which was suspended by a court order.

"That meant they would know the names and amount of every one of the members contributing to us," he said, "a gross violation of religious freedom guaranteed us by our Constitution."

He spoke at a two-day Conference on American Freedom convened here by members of academic, journalistic, legal, and religious bodies to discuss alleged governmental threats to American freedom. At its conclusion, the gathering issued a statement encouraging "all citizens, and especially legislators, to resist every government intrusion on Constitutional liberties."

In November 1971 Dr. Robert N. West, president of the UUA, said that the Association's bank, the New England Merchants National Bank, had informed the Association that FBI agents were examining checks written between June 1 to Oct. 1, 1971, by the UUA and Beacon Press, its publishing arm.

He noted that that period of time "is that in which the decision was made by Beacon Press to publish the full version of the Pentagon Papers" as released by Senator Mike Gravel (D-Alaska).

On Nov. 5, 1971, Sen. Gravel obtained the first in a series of injunctions halting the investigation. The UUA filed an action in U.S. District Court in Boston on Jan. 11, 1972, accusing the FBI, the Justice Department, and the grand jury that was probing the Beacon Press records, of violating the UUA's religious freedom. Shortly after, the investigation was suspended pending a ruling by the U.S. Supreme Court on the extent of Sen. Gravel's senatorial immunity in releasing the classified documents.

In late June, the Court ruled that Sen. Gravel's arrangements with Beacon Press were not shielded from extra-senatorial inquiry by the speech or debate clause of the Constitution. Although the last injunction against the probe of UUA bank accounts expired on July 24, 1972, the investigation has not yet been reopened.

Meanwhile, the Association's case against the government is still pending in the District Court.

"We don't know for certain why the government hasn't moved against us," Dr. West in a telephone interview. He speculated, however, that two possible reasons could be that either the government decided that the investigation was "a mistake," or that it is awaiting the outcome of the current trial of Dr. Daniel Ellsberg, the man who released the Pentagon Papers to several newspapers.

The statement issued by the Conference on American Freedom, which was signed by 38 participants, declared that "current threats to basic Constitutional liberties form an ominous pattern, involving freedom of the press, grand jury practices, privacy, religious freedom, and academic freedom."

It asserted that "playing on fears of citizens, the government uses 'national security' and 'criminal activity' as excuses to suspend the Constitution and violate historic guarantees of freedom."

As examples, it cited the jailing of newspaper reporters, the alleged use of grand juries "to harass and intimidate, and repress legitimate dissent," and the use of government agencies for "political surveillance unrelated to the investigation of any specific crime."

Among the signers of the statements, whose affiliations were listed for identification purposes only, were Howard E. Dentler, deputy general minister and president of the Christian Church (Disciples of Christ); Mr. Hopkins; Franklin L. Jensen, director of the Department of Church and Society of the Lutheran Church in America; the Rev. Dean Kelley, head of the Department of Religious Liberty of the National Council of Churches; Dorothea M. Lindsey, press relations officer of the Office of Communication of the United Church of Christ; Dr. Carl F. Reuss, director of the Commission on Church and Society of the American Lutheran Church; Flora Rathman of the national Council of Jewish Women; Gobin Stair, director of Beacon Press; Dr. William P. Thompson, stated clerk of the

United Presbyterian Church; and Dr. West. (RNS)

CLERGY FOR OPEN HOUSING

RICHMOND, Va.—A group of 68 Richmond area Baptist ministers has released a signed statement expressing jointly their commitment to fair housing. The ministers released a statement saying that it is "our conviction that it is the will of God that no person should suffer discrimination in the purchase of a home."

The statement includes quotations supporting open housing both from the 1971 annual meeting of the Baptist General Association of Virginia and from the laws of the Commonwealth of Virginia.

The ministers quoted Matthew 7:12, "So whatever you wish that men would do to you, do so to them." They said, "We believe such principles (as fair housing) are Biblical and that they afford us another opportunity of loving our neighbors as ourselves."

The statement was released on behalf of the ministers by the Department of Social Ministries of the Virginia Baptist General Board. Clint Hopkins, secretary of the department, said "the impetus for the statement actually came from a Richmond Baptist layman, who expressed concern for lack of moral leadership by clergymen in this area of crucial public concern."

NONPUBLIC SCHOOL AID

DUBUQUE—A Roman Catholic educational coordinator here said that he is optimistic that a bill providing mandatory auxiliary services—including special and remedial education, health care and library centers—to nonpublic schools will be passed by the Iowa House of Representatives.

Passed 20-1 by the House Education Committee and awaiting House debate the bill follows a 1971 auxiliary services law which granted public schools the option of providing such services. Under the mandatory provisions of the new measure public schools would be reimbursed by the state for services provided.

Fr. Carl Schmitt, metropolitan coordinator for Catholic education in the Dubuque archdiocese, said public school cooperation with nonpublic schools under the 1971 act had been varied from district to district. In some counties cooperation has been very good; in others there has been no cooperation, he said. (RNS)

TAX REFORM SLOWDOWN

WASHINGTON—Tax reform hearings by the House Committee on Ways and Means concluded April 19 after weeks of testimony by private interests and public officials. George P. Shultz, director of the Office of Management and Budget for the Nixon administration, was the last to testify. Rep. Wilbur Mills (D., Ark.) is chairman of the Committee.

Reports around Washington are that there probably will be no more public testimony on tax reform and that the whole problem

will be laid on the shelf at least until early fall. Immediate consideration of tax reform has been pre-empted by proposed legislation on trade.

This means that legislation providing tax credits for private and parochial schools will be delayed indefinitely. The reason is that Chairman Mills is reported to be determined to keep tax reform in one package. He is not willing for tax credits to be considered apart from the over-all tax reform bill that will be reported out of Committee.

This delay also has the virtue of stalling action on tax credits until the U. S. Supreme Court rules on five cases from New York and Pennsylvania. This ruling is expected in late June.

WOULD CHANGE THANKSGIVING

WASHINGTON—Congressman Bertram L. Podell (D., N. Y.) has run into serious opposition for his proposal to change Thanksgiving to the fifth Thursday when the fourth Thursday falls on November 22. He explained the reason for his proposal—that is the date on which President John F. Kennedy was assassinated.

This year, for the first time since the assassination, Nov. 22 coincides with Thanksgiving Day, which by law is observed on the fourth Thursday in November, he pointed out.

Among the letters Podell has received about his proposal is one from a Philadelphia writer: "Thanksgiving should not be changed because Kennedy died on Nov. 22 any more than Independence Day should be changed to another day other than July 4 because three Presidents died on that day—John Adams, Thomas Jefferson and James Monroe." He then offered this advice: "The Monday holidays are enough. Stop fooling around with the calendar."

CONVOCAION OF CONSCIENCE

WASHINGTON—A three-day Convocation of Conscience aimed at breaking "cynicism and rekindling what is best in America" will be held here by the National Council of Churches on May 9-11. The event will focus on what the NCC feels is a federal government back-off from serious commitment to the country's poor and disadvantaged citizens.

It was approved in February by the Governing Board of the Protestant and Eastern Orthodox organization at the urging of black members, including bishops of black denominations. Roman Catholics and Jews are on the committee and attendance is expected to reach 1,000, the NCC said. Sessions will be held at Washington's Ramada Inn and the Lutheran Church of the Reformation.

WOULD TAX CHURCHES

SALEM, Ore.—A bill that would levy property taxes on churches, charitable organizations, literary societies, scientific institutions and fraternal organizations has been introduced in the Oregon legislature.

'Political' Prayer Draws Criticism

INDIANAPOLIS—A Roman Catholic priest "irritated" some members of the Indiana House of Representatives who charged that he turned what is generally a "routine" invocation into a political speech.

Father Thomas L. Depa of St. Stanislaus Church at New Carlisle, 10 miles west of South Bend, was asked to give the invocation by Rep. Clifford D. Arnold (D-Michigan City).

In his remarks, Father Depa endorsed a bill to provide for reorganization of St. Joseph County government, criticized lawmakers for "inconsistency," supported aid to parochial schools and tax breaks for colleges and universities, prison reform, and closed by stating his opposition to abortion.

Representative Arnold said he had no advance knowledge of what the priest would say in his invocation.

Some members said they thought the priest's remarks were "out of line."

Following are excerpts from Father Depa's invocation:

"... We pay tribute to our state senators and representatives, who try to promulgate laws according to Your decalogue. However, we deplore their (legislators') inconsistency, for they enact laws one year and abrogate them the next. People should have the right in St. Joseph County (for government reorganization). . . ."

"We also pay high tribute to a segment of our society which is supporting a dual school system. When state and federal aid is in sight for nonpublic schools, pressure groups hiding under the convenient, meaningless, worn-out phrases 'separation of church and state,' smother the issue, and injustice and discrimination is perpetuated.

"God, let us have equity in our state tax-supported colleges and universities. . . ."

"... We need reform in our state prisons . . . (Legislators) should figure out a system that prisoners have gainful employment while in prison so they can pay for their room and board, and perhaps support their families, instead of always depending on the taxpayer.

"Finally, Lord, we are not asking for your pardon and forgiveness, as is customary, but, instead, send forth your just and avenging punishment on the individuals who are permitting human slaughter of the innocent to exist. Our clinics and reputable hospitals are turned into 'Auschwitz, Buchenwald and Dachau exterminators. However, a thousand times more dehumanizing.

"With a few exceptions, every person that performs abortion should be charged with murder. Oh, God, we deserve that You would remove Your protective providence from this land of ours until we reform and live according to Your Divine precepts. Amen." (RNS)

High Court Hears Parochial Cases

(Continued from page 1)

York and Pennsylvania laws to aid parochial schools but also President Nixon's proposals for tax credits to aid the nation's private schools. Pending before the House Committee on Ways and Means in the U.S. Congress are tax reform proposals granting tax credits to aid parochial schools. Similar proposals in many of the states await the decision of the Supreme Court which probably will come toward the end of June at the close of the current term of the Court.

Not unrelated to these cases are the concerns of many throughout the nation who are establishing private schools in a revolt against public schools and in an effort to avoid desegregation orders of the courts. If a court-approved method of giving public aid to private schools can be established, it is anticipated that the private school movement will develop faster.

The New York law at issue provides:

1. Maintenance and upkeep of nonpublic schools in order to protect the health and safety of the students;

2. Tax remissions to parents with a gross taxable income of less than \$5,000 who paid tuition to nonpublic schools, and

3. "Balloon" deductions from New York adjusted gross incomes of up to \$1,000 per child enrolled in nonpublic schools.

A three-judge federal court in New York ruled the first two of these provisions unconstitutional, but approved the third in a 2-1 decision. The U.S. Supreme Court is being asked to rule on the constitutionality of all three.

The Pennsylvania law at issue provides for a direct payment to parents of \$75 for each child in elementary nonpublic school and \$150 for each child in a secondary nonpublic school.

A three-judge federal district court in Pennsylvania ruled these payments unconstitutional.

In summary, the argument against these laws is that they provide unconstitutional public tax aid to private religious schools.

A summary of the argument for the laws is that the aid given is not for religious purposes but as relief to private school parents and as protection against increased public school costs in the event that the parochial schools close and pour their pupils into the public schools.

Baptist Colleges

(Continued from page 1)

on the heels of the massive 1969 Tax Reform Act, and (4) could require great increases in appropriations to continue the public access to those very agencies and institutions that would suffer most from these reductions now debated."

Throughout the hearings, Rep. James C. Corman (D., Calif.) asked the witnesses if they thought that the wealthy people of the nation should share in the cost of government rather than avoiding taxes by giving to their favorite charities to the extent that they would pay little or no income taxes.

In discussing this point, Hand took the position that tax deductible gifts to educational institutions is the equivalent to paying taxes to the government.

Rep. Corman, while not opposing a degree of tax incentives for charitable giving, obviously did not agree that such giving is the same as paying taxes.

Hand further asserted that if tax incentives were removed from the support of private colleges, many of them would be severely damaged, many would be forced to close their doors, or many of the private colleges would become public institutions.

"The consequences of these proposals," Hand said, "would be for the federal government necessarily to become totally involved and assume full responsibility for the operation of those institutions finding favor in the federal budget. . . . This danger runs deep and the issue of church and state would be a major factor."

Hand concluded by saying that "education is not down—but a blow of reduced recognition would do great damage. He appealed for a continuance of present policies of government encouragement of private support of the nation's colleges and universities.

The testimony of the Association of Southern Baptist Colleges and Schools was only one of many witnesses and panels representing both public and private higher education.

They all appealed to Congress to continue the present policies of tax incentives for private support of the schools.

Sweden Goes Slow

(Continued from page 1)

with no retention of property as other possible options.

In March 1972, the new commission, headed by Mrs. Alva Myrdal, minister for disarmament and for church affairs, issued its report. It recommended gradual separation, starting in 1983 and ending in 1992. The commission's proposals included guarantees of equal rights to all denominations, transfer of national registration and funeral services from church authorities to local governments, and exemption of foreign-born residents of Sweden from church taxes if they do not belong to the Church of Sweden (Lutheran).

A working party of bishops appointed by the Bishop's Council had rejected the proposals as too radical. Although they agreed that other Churches should be given equal

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Tax Reforms

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erations of churches and organizations of churches must be left free from government control and supervision.

After approximately two and one-half months of Committee hearings on tax reforms, February 5-April 19, it now appears that no action will be taken and no further hearings will be held on this subject until next fall. Meanwhile, it is reported that Chairman Mills is unwilling to have a bill of tax credits for nonpublic schools separated from tax reforms. While there thus may be a temporary respite from Congressional action on tax reform during the next several months, Americans who believe strongly in the necessity for and the validity of the public service provided by voluntary associations of charitable organizations and institutions should not lessen their concern or their vigilance concerning possible tax "reforms" in this area for 1973.

treatment, they held that the commission "had taken too little consideration of the historical structure and distinctive character of the Swedish Church."

Observers saw the bishops' rejection of the report as a major reason for the Prime Minister's statement. They pointed out that even if Parliament were to adopt the report, it would still need the approval of King Gustaf VI Adolf, which would probably not be forthcoming in view of the reaction of the bishops.

Mrs. Myrdal described the situation as a "great disappointment" and commented that "it is typical of the Church that she does not want to give up her privileged position."

A survey reported by the Lutheran World Federation indicated that 86.4 per cent of the more than 3,000 parish councils in Sweden were opposed to the commission's proposals, largely due to the financial implications.