

# Report <sup>MARKED COPY</sup> <sup>p. 4</sup> from the Capital

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Carl Emanuel Carlson  
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## From the Desk of the Executive Director

### Tax Exemption and the Churches

By James E. Wood, Jr.

I

Throughout the world and from time immemorial, among the religions of both the Near East and the Far East, tax exemption of religion has been a time-honored precedent. Almost four thousand years ago, for example, Egypt exempted priests from tithes and taxes. Likewise, according to Ezra 7:24, priests and Levites, ministers of the house of God, were not to be taxed. Recognition of religion automatically meant tax exemption of religion. When Emperor Constantine espoused Christianity and made it the state religion of Rome, church property was made tax free.

Understandably, for the Founding Fathers of the United States the exemption of churches from taxes was hardly a matter to be seriously questioned, and certainly was not to be denied even when accompanied, as expressed by Thomas Jefferson, by the concept of the "wall of separation" between church and state. As a matter of fact, when churches were disestablished, tax exemption of the churches was universally applied. Nevertheless, there is significance in the fact that in the United States tax exemption for the churches has been, as Leo Pfeffer has noted, "a matter of grace, not of Constitutional right." The courts have never said that tax exemption and tax deductibility are constitutional rights.

In recent years, however, the tradition of tax exemption of religion has become a source of open inquiry, discussion, and controversy on the part of both civil and religious leaders to a degree unprecedented in American history. While the question of tax exemption and the churches is by no means new to the American scene, it has largely become a live issue only during the past two decades.

II

Today a crisis is emerging in the United States with regard to tax exemption and religion. The crucial issue is not, however, over any possible sweeping removal of tax exemption of religion as such. Rather the crisis is precipitated by two questions: Should tax exemption of religion be conditioned on the absence of involvement in influencing public policy? Does the state, in this case through the IRS, have the competence or right to define the nature of religion as the basis for determining eligibility for tax exemption?

Since 1934, the Internal Revenue Code has provided, through congressional legislation, that tax exemption for a public charity may be denied if it devotes a "substantial" part of its activities to attempting to influence legislation. What is "substantial"? The IRS has said that less than 5% is not substantial, but the actual truth is that "substantial" means whatever the IRS says it means. It has been on this basis that the IRS has in effect been able to say that organized religion may not speak out on



Wood

public issues and at the same time enjoy tax exemption. The principle, which is yet really to be tested in the courts by a religious denomination, is an abridgment on the free exercise of religion.

This condition of tax exemption robs the church of the right to be the church. It places a tax on the free exercise of religion and, at the same time, denies the church freedom of speech. The church has both a right and a responsibility to speak out on public affairs by virtue of its mission and the guarantees of the First Amendment. The present IRS policy of applying the "substantiality" test, including a threat of an IRS audit, can only have a chilling and "inhibiting" effect on the churches in the area of public affairs, even though this activity may be viewed as an integral part of their religious mission.

Up to the present time the Supreme Court has given little attention to defining the constitutional concept of religion. Repeatedly the court has acknowledged that it is probably constitutionally impossible. There is no definition of "religion" in the Constitution, as Supreme Court Justice Morrison R. Waite noted in the *Reynolds* case in 1878, involving the Mormon practice of polygamy. Whatever one's pragmatic or preferred definition of religion, the United States has never accepted in principle or in practice that religious liberty is to be limited to or made synonymous with "freedom of religious worship," as is done in the Soviet Union.

The First Amendment prohibits government from determining orthodoxy or heresy in religion or from making any formal definition of religion. As Milton R. Konvitz has written, "Not only should the question of religious truth or falsity and of sincerity or hypocrisy of religious professions be beyond the cognizance of government, but even the very meaning or definition of 'religion,' as the term is used in the First Amendment, should be outside the area of government inquiry." The state may not define religion because, as Chief Justice Charles Evans Hughes said, "To define is to limit" (*Cincinnati v. Vester*). For this reason, for example, the courts have ruled that a belief in a Supreme Being is not requisite to tax exemption on religious grounds and as a consequence the Supreme Court has acknowledged that "religions" in the United States include Ethical Culture and Secular Humanism as well as such theistic faiths as Judaism and Christianity (*Watson v. Jones*).

III

The present attempt, therefore, on the part of the Internal Revenue Service to define what does and does not constitute a church must be viewed with grave alarm.

On February 11, 1976, the IRS published in the *Federal Register* a document containing proposed amendments to the Income Tax Regulations (26 CFR Part 1) "in order to provide a definition of an integrated auxiliary of a church." In response to these proposed amendments, the Baptist Joint Committee in March unanimously declared its opposition.

The Baptist Joint Committee statement, which was submitted to the IRS March 26, 1976, maintains that "the churches have not agreed and cannot agree with the proposition that the state is competent to develop a definition of a church into which each member of the diverse religious community must fit." In fact there is no single definition of religion that the IRS could formulate which could ever be applicable to all of America's religious traditions, quite aside from the fact that such a formulation of religion would be in violation of the prohibitions of the First Amendment.

The attempt of the IRS to define "an integrated auxiliary" is objectionable for the simple reason that the cumulative effect of

(See TAX EXEMPTION, p. 4)

## Former BJCPA Executive Director Dies

By W. Barry Garrett

DUNDEE, Fla.—C. Emanuel Carlson (69), for 17 years executive director of the Baptist Joint Committee on Public Affairs in Washington, D.C., died here suddenly of a heart attack, February 23. Burial was at Winter Haven, Fla.

An authority in the field of religious liberty, Carlson was recognized by both religious and political circles in the United States, Canada and Europe. As head of the Baptist agency in the nation's capital, Carlson was often sought out by government authorities for solutions to difficult problems in church-state relations.

Carlson succeeded J.M. Dawson in 1954 and served until his retirement in 1971. Under his leadership the Baptist Joint Committee developed a department of information services, a program of denominational services and a section on research services, in order to provide the Baptists in the United States a responsible and dependable service from Washington.

Born at Alberta, Canada, the son of immigrants from Sweden, Carlson moved to the United States during his college days.

He earned his Doctor of Philosophy degree from the University of Minnesota. He was a naturalized American citizen.

After teaching at Bethel Academy and Bethel College in St. Paul, Minnesota, Carlson was dean of the college from 1945 to 1953. These are schools operated by the Baptist General Conference, the Baptist denomination that began with the immigration of Swedish Baptists to the United States and Canada.

During his tenure with the Baptist Joint Committee, Carlson sought to shift the Baptist emphasis on separation of church and state from a polemical stance to that of educational dialogue. He strongly felt that the Baptist approach to religious liberty and to public affairs should have a solid biblical base rather than merely reflecting the political viewpoints of a national Constitution. Although he was a strong supporter of the American constitutional principle of separation of church and state, he more strongly emphasized the biblical concept of liberty as applied to all phases of human rights.

Carlson served the Baptist denominations during a period when many of the major church-state battles took place in the United States. He was at the forefront in battling against the use of public funds for church and sectarian purposes. He was one of the stalwart defenders of the U.S. Supreme Court decisions banning government authority from the religious expressions of public school pupils.

When the nation was in a deadlock on federal aid to education because of the insistence of Roman Catholic educators that their schools be included in any such aid, Carlson was a key person in the negotiations that led to the passage of the Elementary and Secondary Education Act of 1965 that provided billions of dollars to improve the education of the nation's youth. He regarded this as one of the most significant achievements of his career.

Carlson is survived by his wife, the former Lucille Byllemos, who now lives in their home in Dundee, Fla., a daughter, Mrs. Grant Morse of Rice Lake, Wisconsin, a son, Keith of New Brighton, Minnesota, and eight grandchildren.

*(Editor's note: The following statement was unanimously approved by the Baptist Joint Committee on Public Affairs in semiannual session, March 2, 1976.)*

### **DR. CARL EMANUEL CARLSON** **March 2, 1906 - February 23, 1976**

"We have lost our greatest teacher." This was the full text of a telegram from four former students of C. Emanuel Carlson, read at his funeral on February 25, 1976.

Born of Swedish immigrants in Alberta, Canada, and learning the basics of Christian faith in his parents' home and in the fellowship of a small group of Swedish Baptists, he developed a devotion to truth and freedom which grew from that of a simple farm youth to that of a Christian statesman in the capital of the United States, his adopted land. Here the characteristics of his life—a thirst for knowledge subject to inquisitive and tenacious analysis and a religious faith which produces a Christian ethic and devotion to freedom—were to bear profound influence.

Receiving a bachelor's degree in Alberta in 1927, Dr. Carlson later earned master's and doctoral degrees at the University of Minnesota. Regarding education as essential to the mission of his religious fellowship,

Dr. Carlson first won recognition among the Swedish Baptists of Canada and the United States as an apostle of education. His career included teaching history and social science at their Bethel Academy in St. Paul. Later as dean he led this growing educational program into the status of a four-year college. Faculty colleagues, students, and denominational leaders esteemed him highly.

Upon the retirement of Joseph Martin Dawson, the Baptist Joint Committee on Public Affairs looked for a person who could develop an educational approach in advancing the cause of religious liberty and relations with government which honored the principle of separation of church and state.

Accepting this Committee's invitation, Dr. Carlson saw an educational opportunity in the new position he assumed in 1954. Promptly, he launched a re-emphasis on the biblical basis of religious liberty and human rights, applying these principles to current events. Within a few years the Com-

mittee had an office with several skilled executives attuned to the agency's educational emphasis. Dr. Carlson's leadership resulted in programs of research, dissemination of information, public relations, and correlation among the several national Baptist bodies which support the Baptist Joint Committee.

Dr. Carlson saw his role as helping Baptists to identify questions and to work toward their own answers. He urged and guided Baptists to arrive at solutions to religious liberty questions by denominational dialogue through conferences and group dynamics techniques.

Both religious and government officials found in Dr. Carlson a man of knowledge, insight, fairness, justice, and integrity whom they could consult with profit. Intellectual, scholar, thinker, analyst, seer, prophet—Dr. Carlson was above all a teacher who avoided partisanship and bigotry or self-seeking benefits for himself or for  
(See CARLSON, p. 7)

## SBC Historical Commission Slates Meeting Featuring Bicentennial, Baptist Heritage

**SPEAKERS ON BAPTIST HISTORY**—Participants in the joint meeting of the SBC Historical Commission and the Southern Baptist Historical Society, June 10-11, in Richmond, Virginia, will be (top row) W. Harrison Daniel, Robert A. Baker, John S. Moore, (bottom row) William J. Reynolds, Brooks Hays, and Porter W. Routh.



**NASHVILLE**—"Baptists and the Struggle for Religious Liberty in Early America" is the theme of the 1976 joint meeting of the Historical Commission of the Southern Baptist Convention and the Southern Baptist Historical Society. The meeting will be held at the University of Richmond in Richmond, Virginia, June 10-11.

Speakers and their topics include "The Significance of the American Revolution in American History," W. Harrison Daniel, professor of history, University of Richmond; "Baptists and the Bicentennial," Robert A. Baker, professor of church history, Southwestern Seminary, Fort Worth, Texas.

John S. Moore, pastor, Manly Memorial Baptist Church, Lexington, Virginia, will speak on "The Struggle for Religious Freedom in Virginia," and William J. Reynolds, secretary, Church Music De-

partment, Sunday School Board, SBC, will speak on "The Musical Heritage of Baptists in America."

"Reflections on the Role of Baptists in Politics and the Future of America" will be presented by Brooks Hays, former Congressman from Arkansas, and former president of the Southern Baptist Convention. Porter W. Routh, executive secretary-treasurer, Executive Committee, SBC, will speak on "The Role of the SBC Executive Committee in Southern Baptist Life."

"The Historical Commission, SBC: Twenty-five Years of Service to Southern Baptists" will be discussed by a panel of three: Mrs. Louie Latimer Owens, South Carolina member of the Historical Commission, SBC; Leo T. Crismon, retired librarian, Southern Seminary, Louisville, Kentucky; and Lynn E. May, Jr., execu- (See COMMISSION, p. 8)

## Court to Rule on State Aid to Church Colleges

By Stan L. Hasty

**WASHINGTON**—Attorneys for proponents and opponents of state financial aid to denominational colleges argued their cases before the U.S. Supreme Court here. The high court will now decide on the constitutionality of such aid before its adjournment in late spring.

The case in question came to the court from Maryland, where a program of direct financial aid to all private colleges and universities, including sectarian institutions, has been in effect since 1971. The disputed public funds may be used largely at the discretion of college officials.

One important exception imposed by a federal district court stipulates that the state funds may not be used to pay the salaries of professors teaching theology or religion courses. The lower court, however, upheld the constitutionality of the remainder of the Maryland law.

Opponents of the Maryland plan brought the case to the Supreme Court on grounds that the "no establishment" clause of the First Amendment to the U.S. Constitution is being violated due to excessive government entanglement with religion.

In a number of cases during the past several years, the high court has said that the establishment clause is breached unless the law in question (1) has a "secular legislative purpose," (2) does not have the "principle or primary effect" of advancing or inhibiting religion, and (3) does not foster "an excessive governmental entanglement with religion."

Only once before has the Supreme Court dealt with the question of the constitution- (See COLLEGE AID, p. 6)

### Tax Exemption

(Continued from page 2)

such a definition would be for government to arrogate unto itself the right to determine what does and does not constitute a church. Thereby, government would have the power to define the nature of the church and its mission. The use of the "primary purpose test" in these proposed amendments would be for the state to be in the position of determining the primary purpose of a religious organization. No government is competent to make such a determination since it involves a determination of the nature of the church and its mission. The exercise of such judgment is beyond the legitimate jurisdiction of government. It is not the business of government to rule on whether or not church

agencies and auxiliaries are integral to the life and mission of the church.

It is not a proper role for government to make a value judgment on religion, either with regard to its social value to the state or the economic worth of the churches. The exercise of such power by the state over religion is incompatible with the no establishment clause of the First Amendment and is a foe to the free exercise of religion in a free society. Therefore, as the statement of the Baptist Joint Committee declares, "It is our hope that the Internal Revenue Service . . . will abandon the attempt to draw up a hard and fast definition of an integrated auxiliary of a church, convention of churches, or association of churches."

## Baptist Joint Committee Acts On Carlson, Advocacy Role, CIA

By Stan L. Hasty

WASHINGTON—At its semiannual meeting here, the Baptist Joint Committee on Public Affairs honored its late executive director, C. Emanuel Carlson, adopted a statement on the advocacy role of the agency, and protested the use of some American missionaries overseas by the Central Intelligence Agency (CIA).

In other actions, the governing board of the Washington-based agency adopted a record budget for the 1976-77 fiscal year, instructed its nominating committee to propose more women as officers, and asked its staff to undertake studies of transcendental meditation, the Unification Church, and the institutional chaplaincy.

The Committee also heard Sen. Walter F. Mondale (D.-Minn.) deplore the lies and misrepresentations that are being circulated about the Child and Family Services Act as well as the Youth Camp Safety Act. He appealed to the Committee, not for endorsement of these bills, but for help toward an honest dialogue in discussing them.

The Baptist Joint Committee is supported cooperatively by nine Baptist conventions and conferences in the U.S. and Canada, and is charged with relating to governmental affairs as these affect the churches and their agencies and institutions. James E. Wood, Jr. is the executive director.

The action honoring Carlson included official reception of a portrait and adoption of a statement commending his leadership as executive director during his 17-year tenure in the position, from 1954 to 1971. He died suddenly after a heart attack on February 23, in Dundee, Fla., where he and Mrs. Carlson were living in retirement.

The statement noted that "both religious and government officials found in Dr. Carlson a man of knowledge, insight, fairness, justice, and integrity whom they could consult with profit." Carlson was also described as "intellectual, scholar, thinker, analyst, seer, prophet—(but) above all a teacher who avoided partisanship and bigotry or self-seeking benefits for himself or for Baptists."

On its role as an advocate before government, the Joint Committee adopted a policy statement which resulted from a year-long study by its executive committee

and staff. The statement quotes from the agency's constitution in noting that the Joint Committee is mandated "to act in the field of public affairs whenever the interests or rights of the cooperating Conventions which constitute the Committee call for conference or negotiation with the Government of the United States . . . or whenever Baptist principles are involved in, or are jeopardized through, governmental action."

In addition, the statement noted that the staff of the agency is obligated to act when asked to do so by any one of the cooperating groups or by any of their agencies and institutions.

Nevertheless, the statement also emphasized that the Joint Committee may not initiate actions on any public issue if they are "inconsistent with the officially stated positions of its . . . member bodies."

On the matter of CIA use of missionaries, the Committee hammered out a resolution marked by a full airing of varying viewpoints. As it emerged from debate, the statement noted that CIA involvement with missionaries "may represent a violation of the First Amendment."

The resolution further called on Congress to pass legislation "that would prohibit the CIA's solicitation or recruitment of American missionaries" in its activities.

A companion resolution urged Baptist mission boards and societies to "take action to prohibit this type of involvement" on the part of missionaries themselves.

In other actions, the Committee adopted a budget of \$250,500, the largest in the agency's 36-year history and instructed its nominating committee to propose more women for its four offices. The current slate includes no women, although women have served as officers before. The Joint Committee is composed of 47 members, only five of them women.

The Committee also requested its Washington staff to study transcendental meditation and to report back its view as to whether the popular phenomenon "is a religion within the meaning of the First Amendment."

The staff was also asked to identify possible church-state issues in allegations that members of Sun Myung Moon's Unifica-  
(See COMMITTEE, p. 8)

## Mondale Denounces Lies On Child Services Bill

By W. Barry Garrett

WASHINGTON—Sen. Walter F. Mondale (D.-Minn.) sharply attacked the falsehoods being fed to the churches by opponents of the proposed Child and Family Services Act of 1975 (S. 626) during a session with the Baptist Joint Committee on Public Affairs here.

"I am pleading for an honest dialogue," the Senator declared. He said, "those peddling these falsehoods should be confronted with the truth."

Mondale, the son of a minister and married to the daughter of a minister, is a member of the Presbyterian church. He quoted the ninth of the Ten Commandments as he appealed for honesty from the opponents of the Child and Family Services Act. The Commandment says, "Thou shalt not bear false witness against thy neighbor."

The Child and Family Services Act was passed by Congress in 1971 but vetoed by President Nixon. Since then, due to the economic recession, Watergate, and other developments, the sponsors have been unable to get it through Congress again, Mondale said.

The bill is designed to help both children and parents, particularly those parents who are working or cannot, for a variety of reasons, care for their children during working hours. It provides for full-time or part-time child care programs, and a wide variety of food, education and health programs.

One falsehood being circulated about the bill is that it will substitute government for parents to rear children. Other misrepresentations are that parents who are not doing a good job will have their children taken away from them, that parents cannot teach their children about God, that a Charter of Children's Rights is being added to the act, and that parents would lose the right to form their children's characters.

Mondale was at a loss to explain the dishonesty and the intensity of these misrepresentations of the Child and Family Services Act. He said that one day in the week before his appearance at the Baptist Joint Committee he had received 7,000 letters of opposition and that his staff is behind 20,000 letters in sending out answers. Four employees are working full time to try to answer these letters.

"This is an interesting study of our times," the Senator observed. The opposi-  
(See MONDALE, p. 6)

## High Court to Decide Kentucky Case Challenging Required Sabbath Work

WASHINGTON—The U.S. Supreme Court will decide whether a Kentucky company violated the law by firing a man who refused to work on Saturdays because of religious convictions.

At issue is the case of a member of the World Wide Church of God in Berea, Ky. who for 14 months was allowed to observe his church's prohibition against working on the Sabbath before being abruptly discharged after fellow employees complained.

The high court's decision, expected this spring, will presumably affect members of other Sabbath-observing denominations, including Seventh Day Baptists.

The case was brought by Paul Cummins, who worked for the Parker Seal Company in Berea from 1958 to 1971, when he was fired. For more than a year prior to his dismissal, Cummins was permitted to observe his church's Sabbath even though other employees were expected to work on Saturdays.

Beginning in 1965, Cummins worked as a supervisor at a Parker plant, but, when fellow supervisors complained that the company was showing him favoritism, the company decided to let him go. Although all Parker supervisors were paid a set

wage, some of Cummins' colleagues were allegedly working up to 72 hours a week while he worked only 40. The discrepancy was caused, the company claimed, because other supervisors had to cover for Cummins because of his Saturday absences.

Cummins appealed the firing to the Kentucky Commission on Human Rights, a watchdog group which looks after the interests of individuals claiming discrimination. The commission agreed with the company, however, and Cummins took his case to a U.S. district court.

That court also held for the company, but when Cummins appealed that decision to the Sixth U.S. Circuit Court of Appeals, it found in his favor.

The controversy centers around a section of the Civil Rights Act of 1964 which states that "it shall be an unlawful employment practice for an employer . . . to . . . discharge an individual, or otherwise to discriminate against any individual with respect to his compensation, terms, conditions or privileges of employment, because of such individual's . . . religion."

An official guideline of the Equal Employment Opportunity Commission, a  
(See SABBATH, p. 8)

### Mondale

(Continued from page 5)

tion to the bill does not appear to be paid, he pointed out, but it has grown to the proportions of a movement. "When it hits a community, it hits like an epidemic, and the mail pours in like an epidemic," he said.

Mondale's explanation was that "the people have been through so much in recent years—the Vietnam war, Watergate, the CIA and FBI controversies, multinational corruption, etc.—that they believe politicians lie most of the time." As a result, he said, the traditional means of communication is not valid in this case. "People simply will not accept the facts when we tell them," he pointed out.

During the question period, Mondale was asked to identify the sources of this misinformation that was pouring into the churches. He said that this had been most difficult to trace but that among those he knew about were the John Birch Society and the Parent Alert Group. He cited the Minneapolis Tribune which identified Bob

Jones University, the Wheaton Foundation and the Christian Crusade as among the opposition.

During the discussion it was brought out that at least one Congressman, Rep. John Conlan (R.-Ariz.) had sent out letters of opposition to the Child and Family Services Act, urging churches to oppose it and that he was a speaker in many churches and religious gatherings in opposition to the Act.

In a like manner, Mondale pointed out, there is a rising opposition to the proposed Youth Camp Safety Act, most of which is based on misrepresentation and misinformation about the bill.

The Senator explained that he was not appearing before the Baptist Joint Committee to ask for endorsement either for the Child and Family Services Act or the Youth Camp Safety Act. Rather, he said, Congress needs help to engage the country in an honest dialogue and to debate the issues in the bill on the basis of their merits rather on the basis of falsehoods and misrepresentations.

### College Aid

(Continued from page 4)

ality of government funding of private colleges and universities. In 1971, a divided court held that private schools were free to accept federal construction grants under the Higher Education Facilities Act of 1963.

That decision, by a 5-4 margin, left the court subject to change in the other direction by the shift of only one vote. The recent retirement of Justice William O. Douglas, who staunchly opposed all programs of aid to nonpublic schools, may turn out to be a key factor in the direction the court takes.

The Baptist Joint Committee on Public Affairs here entered the case as a friend of the court on behalf of the opponents to the Maryland plan, along with a number of other organizations belonging to a national coalition opposed to public funding of nonpublic schools at all levels.

Among those supporting the Maryland plan was U.S. Solicitor General Robert H. Bork, who submitted a written brief on behalf of the federal government.

During the oral arguments, American Civil Liberties Union (ACLU) attorney Lawrence S. Greenwald said that the Maryland plan fosters excessive entanglement of church and state. He argued that the four sectarian schools in Maryland receiving the aid, all of them Roman Catholic, show preference to Catholic priests and sisters in hiring policies and provide automatic scholarship grants to Catholic applicants.

Greenwald also argued that the breadth of the Maryland plan, which provides funding for teachers' salaries and maintenance and repair of buildings violates the prohibition against excessive entanglement.

Two attorneys for the state of Maryland argued that despite their religious affiliation, the four colleges involved are largely secular. They also contended that the schools respond to no ecclesiastical authorities, unlike parochial elementary and secondary schools.

In addition, they held that there is no excessive entanglement when the religious and secular purposes of schools are kept clearly distinct.

# Lead Your Church in Observing Religious Liberty Day 1976

By Stan L. Haste

"When the fever cools and this historic year draws to a close, will there be any lasting fruits from the festival? . . . Will the Bicentennial focus solely on achievement and national greatness, resulting in political hoopla, patriotic outbursts, endless parades, pageants, and programs? Or will the celebration also bring the nation a new sense of destiny, resulting in a recommitment to the ideals of the founding fathers, the confessions of failures as well as successes, the desire for change, and a reordering of national priorities?"

Those provocative questions were posed at the outset of the Bicentennial year by Lynn E. May, Jr., executive secretary-treasurer of the Historical Commission, S.B.C., in an article in *Search* (Winter 1976, p. 6). He went on to propose that Baptists underscore at least three principal emphases during the Bicentennial: a rediscovery of our Baptist heritage, a recommitment to religious liberty as the cornerstone of all our freedoms, and a reaffirmation of the responsible exercise of citizenship by Christians.

Throughout its 37-year existence, the Baptist Joint Committee on Public Affairs in Washington, D.C., has helped voice the historic Baptist concern for the rights of conscience in matters of religious belief or unbelief. That concern dates to 1939, when three national Baptist bodies unanimously adopted a document entitled "The American Baptist Bill of Rights: A Pronouncement upon Religious Liberty." The final section of that historic statement declares:

Believing religious liberty to be not only an inalienable human right, but indispensable to human welfare, a Baptist must exercise himself to the utmost in the maintenance of absolute religious liberty for his Jewish neighbor, his Catholic neighbor, his Protestant neighbor, and for everybody else. Profoundly convinced that any deprivation of this right is a wrong to be challenged, Baptists condemn every form of compulsion in religion or restraint of the free consideration of the claims of religion.

We stand for a civil state, "with full liberty in religious concerns."

The Baptist Joint Committee is proposing that each cooperating convention or conference set aside a day during 1976 for the observance of Religious Liberty Day. A number of national Baptist bodies have already indicated their plans to do so.

The Committee is suggesting that Reli-

gious Liberty Day be observed on Sunday, June 13 or on Saturday, June 12 in the case of the Seventh Day Baptist General Conference. The choice of days of worship during one weekend less than a month before Independence Day would insure that many millions of Baptists across the nation would be joining hands to "proclaim liberty throughout the land."

What can you do to lead your church in observing Religious Liberty Day, 1976?

1. Plan to preach a sermon on religious liberty. W. Barry Garrett, who for the last 18 years has served as director of information services, Baptist Joint Committee on Public Affairs, proposes such texts as Genesis 1:26-27, Joshua 24:15, Zechariah 4:6, Matthew 4:8-11, Mark 2:27-28, 1 Corinthians 8:6.

2. Use appropriate music. Among good choices for congregational hymns are: "God of Our Fathers, Whose Almighty Hand;" "Rise Up, O Men of God;" "Where Cross the Crowded Ways of Life;" "God of Grace and God of Glory;" "Mine Eyes Have Seen the Glory;" "America the Beautiful."

3. Plan a series, perhaps for use on Sunday evenings, examining the role of prominent Baptists in the battle for securing religious liberty in the new nation. The sessions could focus on such figures as Roger Williams, John Clarke, Isaac Backus, and John Leland.

4. Develop a series on current religious liberty issues, such as: the place of religion in the life of the nation; the role of government in the devotional lives of school children; the role of churches in influencing public policy; the use of public funds for sectarian institutions; taxation and the churches; and religious liberty as applied to Sunday closing laws.

Background material for the two suggested series mentioned above will be found in the following list of resources:

1. Robert G. Torbet, *A History of the Baptists*, Judson Press, 1973 (third edition)

2. *Search*, Vol. 6, No. 2, Winter 1976 (Bicentennial issue)

3. *Review and Expositor*, Vol. LXXIII, No. 1, Winter 1976 ("Religion and the Making of the Nation")

4. *The Baptist Program*, January 1976 (Bicentennial issue)

5. *Report from the Capital* (Published 10 times a year by the staff of the Baptist Joint Committee on Public Affairs)

6. Religious liberty pamphlets

a. "Be Our Guest: An Inside Look at a Religious Agency in the City of Government"

b. "Religious Liberty and the Bill of Rights"

c. "The Meaning of Religious Liberty"

d. "The Commitment and Witness of Baptists in Public Affairs"

e. "The American Tradition and Baptist Insights"

f. "Religion in the Public School Classroom"

g. "Religion and Public Education: Some Suggested Guidelines"

h. "The Taxation of Church Property"

i. "Taxation and the Churches"

j. "The Court on Church Tax Exemption"

k. "Emerging Patterns of Separation of Church and State"

Order from:

Baptist Joint Committee  
on Public Affairs  
200 Maryland Avenue, N.E.  
Washington, D.C. 20002

## Carlson

(Continued from page 3)

Baptists. He was a Christian of personal piety and deep-seated Baptist convictions.

With genuine humility, Dr. Carlson took greatest delight in the development, achievements, and honors of his students and colleagues, and especially of the larger Baptist community.

Thus, Dr. Carlson's influence was quiet, deep, and slow, but productive, like good seed sown in good soil, nurtured by God's providence. In such a man and manner develops the Kingdom of God.

### Committee

(Continued from page 5)

tion Church are being harassed and even kidnapped by their parents.

Regarding the chaplaincy, the Committee heard a report from Earl Trent, house counsel of the American Baptist Churches in the U.S.A., that an American Baptist chaplain in Iowa is among those affected by a state court decision to prohibit the use of state funds for chaplaincy programs in prisons there. The Committee asked its staff to remain alert to the problem and offer assistance to groups seeking solutions to the church-state problems involved.

### Commission

(Continued from page 4)

tive secretary, Historical Commission, SBC.

Other special features include a slide presentation on Baptist Heritage and the 1975 Baptist World Alliance, a visit to the Foreign Mission Board, and a tour of historical sites in the Richmond area.

Interested persons may obtain a pre-registration form and information about the meeting from the Historical Commission, SBC, 127 9th Avenue, N., Nashville, Tennessee 37234.

### Sabbath

(Continued from page 6)

federal agency charged with interpreting the law, specifies further that the Civil Rights Act "includes an obligation on the part of the employer to make reasonable accommodations to the religious needs of employees and prospective employees where such accommodations can be made without undue hardship on the conduct of the employer's business."

The guideline also requires the employer to prove that an "undue hardship" exists.

The court of appeals held that the company failed to prove such hardship by noting that for the fourteen-month period after Cummins joined the World Wide Church of God it had accommodated his religious needs.

In a written brief to the Supreme Court, the company argued that the law and guideline in question require employers "to accord preferential treatment" to employees solely on religious grounds. That requirement, the company went on, amounts to governmental establishment of religion in violation of the First Amendment to the Constitution.

Nevertheless, Curhmin argued that the reason for the law is to provide employees with the free exercise of religion, a right likewise guaranteed by the First Amendment.

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# Report from the Capital

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