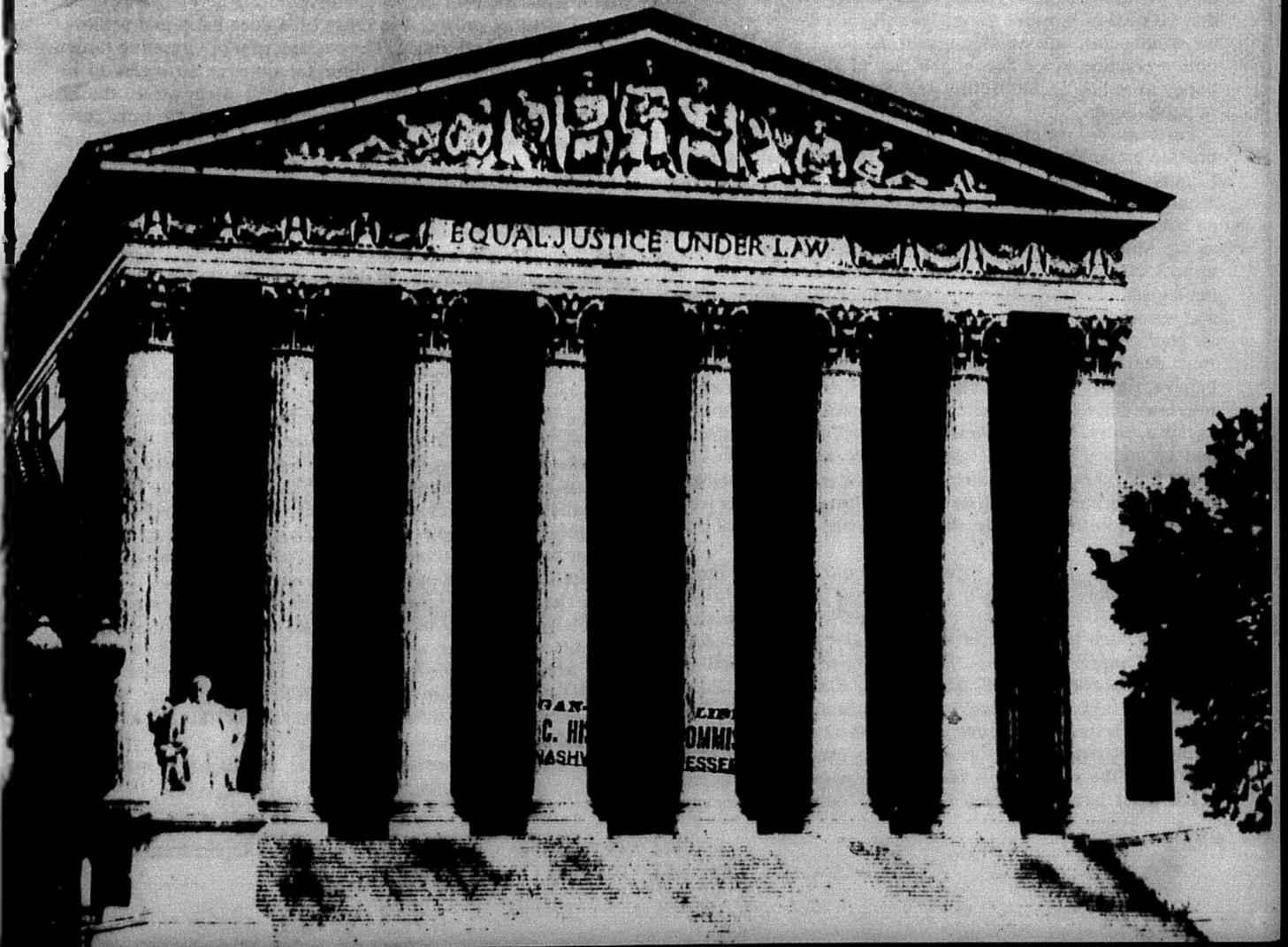


MAY 2 - 1978

Report from the
Capital
April
1978

No establishment of religion... free exercise of religion

— First Amendment, U.S. Constitution



From the Desk of the Executive Director

Tuition Tax Credits and Public Education

By James E. Wood, Jr.

Tuition tax credit legislation, now being vigorously pushed in the Congress, constitutes a revolutionary concept in American public policy, one which HEW Secretary Joseph A. Califano has declared "stands the American tradition of public education on its head." If enacted into law, the plan would provide multibillion-dollar subsidies for private and parochial elementary, secondary, and post-secondary schools without restriction.

Tuition tax credit legislation threatens American public policy and public education at three major points. First, it would provide public funds to nonpublic schools which maintain and emphasize an essentially private character. Public funds would thus be used to preserve the private character of nonpublic schools throughout the nation, a practice which flies in the face of an established public policy of public accountability and public control with the use of public funds.

Furthermore, the enactment of such legislation would in fact provide preferential treatment by way of additional tax support to nonpublic schools. Since elementary and secondary public schools charge no tuition, the legislation would provide them no benefits in the way of increased federal subsidy. Inasmuch as the Moynihan-Packwood plan authorizes tuition tax credits up to \$500 for one-half of the tuition charged for any one year, the legislation clearly favors private rather than public colleges and universities. Thereby, tuition tax credits would represent an unprecedented shift on the part of the federal government from public to private education. Secretary Califano has, we believe, rightly warned that such legislation "would, if enacted into law, deliver a devastating blow to public school education in this country. Under present methods of financing elementary and secondary education, the Congress would be providing about four times as much money per private school student as it provides per public school student." Tuition tax credits would, in effect, subsidize private education at the expense of public education.

Finally, this proposed legislation would seriously threaten American public policy as it applies to the use of public funds for church schools. Serious constitutional questions would be raised by such legislation in view of major decisions made by the U.S. Supreme Court during the present decade outlawing public funds for parochial schools. The Court has established the following three-prong test to determine whether governmental action is violative of the constitutional prohibition against government acts "respecting an establishment of religion": (1) the statute must have a secular legislative purpose, (2) it must have a primary effect that neither advances nor



Wood

inhibits religion, and (3) the statute and its administration must avoid excessive government entanglement with religion. It is our conviction that tuition tax credit legislation fails on all three counts.

Congress may not constitutionally do by indirection that which the Constitution forbids it to do directly. The sponsors of this legislation have already acknowledged and agreed that the purpose is, and the primary effect would be, to aid parochial schools. Clearly, tax credits to taxpayers with children enrolled in schools which are permeated with religion would have the effect of aiding religion in that the taxpayer would become a mere conduit of public aid to religious schools—aid which constitutionally cannot be given directly or indirectly. Thus, to provide for such tax credits would constitute an act respecting an establishment of religion.

Tax credits to those taxpayers who pay tuition to religious schools would also lead to excessive administrative entanglement of government and religion. Administrators in the Treasury Department and the Internal Revenue Service would be compelled to make continuing determinations of the degree of religious permeation in the school or college in order, as mandated by *Roemer v. Board of Public Works of Maryland* (1976), to determine whether tuition paid to a specific institution qualifies for a tax credit.

In addition to the legislation's violation of the establishment of religion clause of the First Amendment, the Baptist Joint Committee on Public Affairs is also opposed to tuition tax credit legislation for the following public policy reasons:

1. Tax relief provided in these bills does harm and achieves only a marginal tax relief. The passage of a bill granting tuition tax credits would open the door for divisive struggles to increase tax credits to a meaningful level. Meanwhile, the income losses suffered by the government under the bills being considered would pose a threat to existing educational programs.

2. Tax expenditures are real money expenditures even though they do not appear as a line item in a budget. The House Committee on the Budget has indicated that it might well consider tax expenditures on education as a part of the total education package. If this is the case, the dollar cost of tax credits, which are not need-based, would likely be set off by a parallel reduction in other educational programs.

3. The plan of tuition tax credits for elementary and secondary education would give private elementary and secondary schools—the overwhelming majority of which are religious—a substantial advantage over public schools in recruiting and retaining students. Since public elementary and secondary schools do not charge tuition there would be a disincentive for parents to leave children enrolled in them when a tax advantage is available if their children are sent to nonpublic schools. The presence of tax credits would encourage students to enroll in and/or remain in private schools. Public policy which favors private schools over public ones is inconceivable.

4. The tax relief provided by tuition tax credits would soon be totally eroded by tuition increases at all educational levels. Schools and colleges would see the tax credits as the aid which they were really intended to be and would tend to raise tuitions to include the amount of tax credit allowable. Thus, the taxpayer would serve simply as a conduit for the aid to church schools and church colleges.

5. Finally, we consider tuition tax credits to be inequitable

(See TAX CREDITS, p. 6)

washington observations



news
views
trends

THE HOUSE WAYS AND MEANS Committee dealt proponents of tuition tax credits a partial defeat on April 11 by voting 20-16 to delete credits for parents of elementary and secondary school pupils. The action came during the mark-up of a bill introduced by Rep. Charles A. Vanik (D-Ohio). His bill is a considerably milder version of tax credits than those introduced by Reps. Bill Frenzel (R-Minn.) and James A. Burke (D-Mass.) in the House and by Sens. Bob Packwood (R-Ore.) and Daniel Patrick Moynihan (D-N.Y.) in the Senate.

INTENSE LOBBYING of the Ways and Means Committee during a two-day blitz in Washington by the newly-formed National Coalition to Save Public Education is being credited with reversing what appeared to be certain defeat for opponents of tax credits at the elementary and secondary levels. Among the more than 30 groups forming the new coalition is the Baptist Joint Committee on Public Affairs.

THE SCENE OF BATTLE over tuition tax credits now switches to the House floor, where the full House of Representatives is expected to vote on tax credits during the week of April 17. Next month's Report from the Capital will carry a full report and continue to update readers on the ongoing fight.

ON THE OTHER SIDE of Capitol Hill, the U.S. Senate was expected on April 18 to take a final vote on the principal Panama Canal treaty, calling for the United States to cede control of the canal to Panama by the end of the century. Three Baptist Senators, Jennings Randolph (D-W.Va.), Wendell H. Ford (D-Ky.), and J. Bennett Johnston, Jr. (D-La.), were being watched with special interest here. All three opposed fellow Baptist Jimmy Carter on the first treaty vote last month.

TWO OTHER BAPTIST SENATORS, Strom Thurmond (R-S.C.) and Jesse Helms (R-N.C.), have been in the forefront of opposition to the treaties.

THE SENATE RECENTLY PASSED a joint resolution calling for increased government protection for native American religious practices. Introduced by Sen. James Abourezk (D-S.D.), the resolution calls for evaluation of policies and procedures of federal agencies dealing with Indian religious customs and changes in those policies where necessary to protect religious freedom.

The Supreme Court and Religious Liberty

By Stan L. Hasty

No other institution in American public life influences the course of religious liberty as does the U.S. Supreme Court.

Housed in a magnificent structure of Alabama marble built in the depression years of the early 1930s, nine men selected by several Presidents of the United States are the final arbiters of legal battles in all kinds of cases.

One category of cases handled by the high court is that of religious liberty. In fact, religious liberty issues are vital to our national life—not just to the churches—in that the sections of the U.S. Constitution dealing with religion come at the very beginning of the Bill of Rights. They form the cornerstone for all our other precious individual liberties.

The First Amendment to the Constitution states that "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof."

Whenever Congress or any of the state legislatures passes a law which individual citizens or groups of citizens of this nation feel violates either of the two religion clauses in the Constitution, that law may be tested in the federal courts. Eventually, it may reach the Supreme Court for ultimate decision of its constitutional validity.

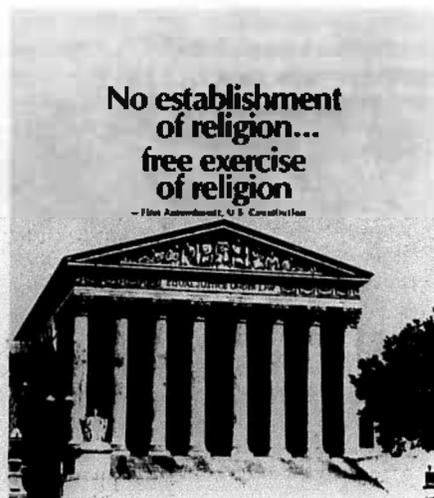
Obviously, then, what these nine men do with such a case has far-reaching implications for all of us.

During its 1976-77 term, for example, the high court dealt with a number of important First Amendment questions in the field of religion. Two of these received full hearings and decisions were handed down by the justices. The issues at stake were public funds for nonpublic schools and the constitutional right of practicing sabbatarians to have Saturdays off from their jobs.

These are only two of many such cases which the court must decide year after year. Every such case receives careful consideration by the justices and their legal clerks, but relatively few receive full hearings in which oral arguments are presented by both sides.

Last term the court, while docketing

more than 4,000 cases, was able to hear approximately only 150 of them. Nevertheless, all the others were disposed



of by some action by the justices.

In all of these, the noble ideal of the nation's highest tribunal is that expressed on the facade of the Supreme Court building in Washington, D.C., "Equal Justice Under Law."

That goal is, of course, unreachable. But it is imperative that it remain one of our most cherished national objectives. It should go without saying that it ought to be a high priority for Christians in this land.

Because they deal with the fate of persons whom God created and of principles which are indispensable to our survival as a free people, the Justices of the U.S. Supreme Court deserve and need the prayers of Christians throughout the nation.

And Baptist Christians, perhaps more than others because of our deep historical commitment to religious liberty, ought to be most concerned about what the high court does in this field.

We must be prepared not only to pray for these nine men upon whom such enormous responsibility is placed, but we

must also be ready to speak the prophetic judgment of God upon their actions. For they, like we, are fallible humans.

Most of all, we have a growing obligation as Christians and as citizens to apprise ourselves of the issues of religious liberty which affect our lives.

Religious Liberty Day provides us with an occasion to sharpen such an awareness. It will be observed this year on June 10 and 11 in Baptist churches across the nation.

In recognition of our common historical roots, Baptists from numerous other conventions and conferences will be joining in observing this important date on the denominational calendar.

The Baptist Joint Committee on Public Affairs, founded in 1939 in large part to protect and preserve religious liberty, has prepared a useful packet of materials for pastors and others assigned to lead out in the observance of Religious Liberty Day. It is free and will be gladly sent upon request.

Write or call:

Baptist Joint Committee on Public Affairs
200 Maryland Avenue, N.E.
Washington, D.C. 20002
(202) 544-4226.

Califano

(Continued from p. 5)

Califano pointed out that the battle in Congress over tax credits has now shifted to the House of Representatives, where the Committee on Ways and Means is considering the proposal. Warden noted that the prospect in that panel is for a "close call."

The Senate Committee on Finance recently approved the bill by a surprising 14-1 vote, sending it on to the Senate floor for action.

Church-state observers in Washington have been predicting for some time that while the measure is likely to be approved by the Senate, it will have more difficulty surviving in the House. (BPA)

Administration, Catholic Hierarchy Clash Over Tuition Tax Credits

By W. Barry Garrett

WASHINGTON—President Jimmy Carter's administration and the Roman Catholic hierarchy clashed over the constitutionality of federal income tax credits for tuition paid to private and parochial elementary and secondary schools.

Attorney General Griffin B. Bell declared that such aids to parochial education as provided by the Moynihan-Packwood-Roth proposal are unconstitutional.

Bishop Thomas C. Kelly, general secretary of the United States Catholic Conference, disputed the attorney general's view. He said, "The attorney general's opinion is neither binding nor universally shared . . . Mr. Bell's voice is only one among many and no more persuasive than any other."

This conflict of views is one of a series of events in the war between the Carter administration, the public school advocates and the private and parochial school forces. While President Carter is pledged to "constitutional" aid to private and parochial education, he and his spokesmen have expressed in strong terms that tuition tax credits are both unconstitutional and unwise public policy.

The President is caught in the middle between a rising demand for relief for middle income taxpayers coupled with the forces for federal aid to parochial schools and the deepening financial plight of public schools, his goal of a balanced budget, and the advice of the Office of the Attorney General about the constitutionality of income tax tuition credits.

In the Congress the battle lines are tightly drawn with the focus of attention centered in the House of Representatives. The Senate has in the past approved some form of tuition tax credit six times and its Finance Committee has approved a modified version of the Moynihan-Packwood-Roth proposal.

The House of Representatives has consistently rejected tuition tax credit proposals. Now, however, the representatives are feeling the heat from a combination of pressure groups including the Republican party, the Roman Catholic hierarchy, irate taxpayers, and anti-public school sentiment.

The showdown in the House of Representatives has been sidetracked until after the Easter congressional recess. When the House returns the first week in April, the

battle will resume between those pushing President Carter's proposals for extended college and public school aids and those fighting for income tax tuition credits both on the college and elementary-secondary school levels.

On February 8 HEW Secretary Joseph A. Califano, Jr. wrote the attorney general for his opinion on the constitutionality of proposals before Congress on tuition tax credits. Bell sent his reply on March 17, in which he said that such aid on the elementary-secondary levels is unconstitutional but that similar aid on the college level would be constitutional.

Bell referred the request to the Office of Legal Counsel in the Justice Department which issued a 10-page memorandum for the attorney general on March 16.

The attorney general asked for legal opinions on "income tax relief in the form of a credit for tuition payments to nonpublic schools," and "the extension of the Basic Educational Opportunity Grant (BEOG) program to include nonpublic elementary and secondary school education."

After reviewing all of the pertinent court cases on the subject the Office of Legal Counsel replied, "Under existing Supreme Court decisions both proposals would appear to violate the first amendment guarantee against establishment of religion." The controlling cases cited were *Committee for Public Education v. Nyquist* (1973) and *Sloan v. Lemon* (1973).

In spite of the attorney general's findings, Bishop Kelly reacted by saying, "Instead of assuming with the attorney general that previous court decisions concerning other kinds of legislation create an insuperable barrier to a comprehensive program, the legislative and executive branches would render a service to the constitutional system itself by approving tax credits and so encouraging the Supreme Court to re-think an area of law where re-thinking is long overdue. The United States Catholic Conference strongly urges Congress to pass and the President to sign this important and needed legislation."

Among those contending for tax aid to public schools only are the Baptist Joint Committee on Public Affairs, Americans

(See CLASH, p. 7)

Califano Steps Up Attack on Packwood-Moynihan

By Stan L. Hasty

WASHINGTON—The Carter administration is pulling out all the stops in an effort to defeat a massive program of tuition tax credits to aid nonpublic schools.

At a meeting attended by some 30 representatives of Washington-based religious liberty, civil liberties, and educational groups, Secretary of Health, Education, and Welfare Joseph A. Califano said that the proposed tax credit bill now before Congress is "clearly unconstitutional."

He went on to say that "any lawyer worth his salt" would see the bill introduced by U.S. Senators Bob Packwood (R-Ore.) and Daniel Patrick Moynihan (D-N.Y.) as a violation of the no establishment clause of the First Amendment. Califano cited specifically a 1973 U.S. Supreme Court decision, *PEARL v. Nyquist*, which declared unconstitutional a state tax credit plan in New York.

Califano, who summoned the group to his conference room in the new Hubert H. Humphrey building, said that he recently asked Attorney General Griffin B. Bell for an opinion on the constitutionality of the Packwood-Moynihan proposal. He said he expects the opinion within the next few days. (See story opposite.)

Besides the constitutional argument against Packwood-Moynihan, Califano scored the bill as "abominable social policy."

"It's very wrong in any number of ways for this country to go in that direction," he said. Califano's chief legislative aide, Dick Warden, then enumerated HEW's objections to the measure.

Warden said that a general tax credit does not take each family's income into account, granting instead an across-the-board credit regardless of particular need. He also called tax credits an "unfair form of general tax relief."

Another objection to the plan is that tax credits will be too expensive for the federal government to absorb. By 1984, Warden said, the cost to the federal treasury would be \$5.4 billion.

Warden also quoted a statement made often by Califano in recent weeks that the tax credit plan, if adopted, would "stand the American tradition of public education on its head."

(See CALIFANO, p. 4)

New Legislation Asks Federal Aid for Battered Women

By Carol B. Franklin

WASHINGTON—As many as 50 percent of all women living with men in the United States may be battered by those men according to testimony offered before a subcommittee of the House of Representatives.

Cheryl Beardslee, on the staff of Women's Advocates, St. Paul, Minn., noted that shocking figure in testimony presented to the Subcommittee on Select Education of the Committee on Education and Labor. Other witnesses cited the same research and offered other, frightening, evidence of widespread domestic violence in America today.

Legislation introduced by Reps. Lindy Boggs (D-La.) and Newton I. Steers (R-Md.) (H.R. 7927) and Rep. Barbara A. Mikulski (D-Md.) (H.R. 8948) was generally supported by witnesses as a first step at the national level to deal with the problem.

The Boggs-Steers bill, known as the Domestic Violence Prevention and Treatment Act of 1977, would provide \$60 million over a three-year period to finance emergency shelters, research, and training of professionals to provide family and legal counseling. The measure would also establish a national clearinghouse for information and referral on spouse abuse.

Mikulski's bill would provide \$25 million over a two-year period to coordinate services, funding and research through the federal government. It would also provide for volunteers to serve in selected local public or private nonprofit community organizations. It too would establish a national clearinghouse for information on the subject.

While the witnesses at the hearings did not dwell on case histories of beatings and abuse, several cases were described. Georgine Noffsinger, Gaithersburg, Md., told the subcommittee about a doctor's wife who was beaten so scientifically that he left no marks and about the wife of a State Department official who was beaten

with a wooden coat hanger until her fingers were broken.

Another witness described her own experience. "My parents and the church taught me to fear men and then at age 18 told me to marry one." She described beatings she saw her mother receive and then told how her own marriage repeated the pattern.

Bonnie Tinker, of the National Coalition Against Domestic Violence, said, "In order to break the cycle of violence, these women must first free themselves from their traditional dependency upon others for their economic, social and psychological well being."

Larry J. Moss, an ordained American Baptist minister who is also a policeman in Washington, D.C., detailed the difficulties of the police in dealing with domestic violence. Many legal and practical problems make it almost impossible for even a specially trained officer to cope with such situations, according to Moss. He also noted that domestic violence is not an isolated problem. "Even with the best trained police officers as domestic crisis intervention specialists, the police cannot resolve domestic crises which have deep cultural, economic, social, and political roots," Moss said.

Witness after witness asserted that the most urgent need across the country is for emergency shelters where women and their children can be safe and receive help in making decisions about the future.

Sylvia Johnson, director of the Division on Women for the State of New Jersey, emphasized that "spouse abuse is not a narrow problem in isolation from the rest of society. It is related to a variety of issues . . . including child abuse, community mental health, unemployment compensation and job training, and countless others."

Rep. Boggs pointed out, "Domestic violence includes child abuse and the battering and neglect of the elderly as well as

spouse assault . . . In a family where serious violence occurs, every member of that family suffers physical or emotional damage."

Gerald R. Klerman, M.D., of the Alcohol, Drug Abuse, and Mental Health Administration of HEW, cited statistics from a study conducted by the National Institute of Mental Health, which showed that one out of six couples of the 2,143 surveyed had a "violent episode" during the year they were surveyed. Klerman defined "violent episode" as "any act intended to cause physical pain or injury to a spouse, ranging from slapping to severe physical assault."

Klerman also noted that use of a knife or gun was not uncommon and about five percent of the spouses in the study were severely beaten at some point in the marriage. He also told the subcommittee that the study by NIMH found "as much violence in the families of the college educated as among those with less formal training."

Services offered by shelters vary with the resources available but Johnson listed a representative sample from Woman-space, a shelter in New Jersey. They include crisis intervention, counseling, transportation to social service agencies, financial and legal counseling, career planning and employment counseling, child care, anger control, Al-Anon and others.

Most shelters across the nation have been started by concerned individuals who have come to the federal government for the funding needed to keep going. Most of the witnesses foresee an end to federal funding when community involvement is increased.

Mikulski said, "State and local money, as well (as federal money) such as foundations, corporations and other community agencies, like the United Way, unions and church groups, must get involved." (BPA)

Tax Credits

(Continued from p. 2)

and regressive. Those taxpayers at the lower income levels would receive benefits at a rate far lower than their needs while taxpayers with middle and upper incomes, without pressing need for financial aid, would receive the maximum tax credit. This policy would mean, in effect, those who most need education to escape poverty would receive the least help.

In summary, out of a concern for the free exercise of religion and the separation of church and state we are opposed to tuition tax credits which would directly or indirectly aid parochial schools and those colleges which are essentially a part of the religious mission of a church. In addition, on the basis of public policy considerations, we must also oppose all forms of tuition tax credits.

For these reasons, and others, now is the time to express your opposition to this proposed legislation and to do so to your own Congressman and Senators.

Religious Leaders Decry Anti-Abortion Violence

By W. Barry Garrett

WASHINGTON—Twenty-six religious leaders in America deplored the use of violence over the issue of abortion rights and called on all Americans to settle their differences over abortion by words rather than by unlawfulness.

Noting the escalating number of violent incidents, including the fire bombings of family planning clinics, the Protestant and Jewish leaders said, "We deplore the use of fear, intimidation and harassment to establish public policy on serious social questions."

While no American Catholic bishops joined in the call, Bishop James Hickey of the Diocese of Cleveland issued an independent statement advocating peaceful discussion of the issue of abortion following the February 15 burning of a clinic in that city.

The violence protested by the American church leaders has been directed toward both clinics and patients. In one year, seven clinics have been bombed, firebombed or set on fire (the latest in Akron, Ohio on March 1); death threats have been made against clinic personnel and their children; gun shots have been fired through clinic windows; and numerous clinics have been vandalized. In several instances surgical procedures were interrupted, posing a clear threat to the health and even the lives of the patients, according to the reports.

The Appeal said, "Our Judeo-Christian heritage teaches us to resolve conflicts by nonviolent means, with love and respect for each other. The democratic traditions of this country are founded in temperate and thoughtful debate. Adherence to these principles has made this country and its people unique—a nation which governs by the will of the majority, while extending tolerance, compassion, understanding and opportunity to the minority."

Commenting on the attacks on family planning and abortion clinics, Rabbi Richard S. Sternberger, chairperson of the Religious Coalition for Abortion Rights, said, "The violence is unforgivable. Throwing a firebomb into a medical facility is hardly an indication of respect for life! I hope that the Catholic hierarchy will follow Bishop Hickey's example in imploring all Americans to debate the issue of abortion peacefully and within the law."

Scientists Fail in High Court Bid

By Stan L. Haste

WASHINGTON—FBI agents who raided the Washington and Los Angeles offices of the Church of Scientology did not abridge the sect's religious liberty, the U.S. Supreme Court said in effect.

The justices unanimously refused to hear an appeal from the Scientologists challenging the constitutionality of a search warrant used by 159 FBI agents last July to search the premises of the church's Washington and Los Angeles headquarters.

Citing that portion of the Fourth Amendment to the Constitution upholding the right of people "to be secure . . . against unreasonable searches and seizures," attorneys for the Founding Church of Scientology asked the high court to decide if the FBI can be allowed to conduct a search even if the group under investigation is suspected of criminal activities.

The FBI raid was conducted, according to the government, because officials of the Church of Scientology were suspected of conspiracy in the theft of a number of government documents.

According to a legal brief submitted to the court by U.S. Solicitor General Wade H. McCree, Jr., the business office of a church is not "insulated" from a search with a proper warrant.

The government's brief said that Michael J. Meisner, a former church official who "acted in a supervisory capacity over its information gathering branch" prior to turning state's witness, was discovered late at night along with another church official inside the U.S. Courthouse in Washington on June 11, 1976 in possession of forged Internal Revenue Service credentials. Meisner later admitted that he and his companion, Gerald Wolfe, had twice previously entered the same courthouse after hours under false pretenses.

On the first two occasions, Meisner and Wolfe entered the Assistant U.S. Attorney's office in the courthouse by using stolen keys and copied official documents for church use. On the third unlawful entry into the courthouse, they were detained and later released by the FBI.

Shortly thereafter, however, a warrant was issued for Meisner's arrest. He fled to California but surrendered to federal officials in June 1977.

Meisner told investigators that Church officials in Washington had infiltrated the

Internal Revenue Service, the Drug Enforcement Administration, and the Tax Division of the Department of Justice "in an effort to obtain all documents these agencies possessed regarding the Church."

After their arrest at the courthouse, Meisner said, he and Wolfe were directed by their superiors to prepare "fabricated stories" in the event they were questioned further. Although Meisner cooperated with church officials for about a year, he announced in the spring of 1977 that he was "tired of being a fugitive." He was then placed under 24-hour guard and was physically restrained before escaping and returning to Washington.

An official affidavit which accompanied the search warrant used by FBI agents to raid church offices alleged that during the period 1974-76, church officials in Washington and Los Angeles conspired to steal documents from the federal government. The 33-page affidavit listed 161 separate targeted items for the FBI search.

In their brief to the high court, church officials argued that their case went to "the very core of the precious liberties secured by the First and Fourth Amendments." They claimed further that the FBI raids were "unparalleled in American history."

The brief went on to argue that the type of search warrant used by the FBI "threatens the associational privacy of Church members innocent of suspicion of wrongdoing."

"The threat that innocent members of a Church unpopular with the government may find their names and communications disclosed by seizure under a broadly worded search warrant," the argument continued, "must inevitably chill the adherents' rights to religious liberty, freedom of expression, and freedom of association."

The justices apparently disagreed, however, declining without comment to hear the case, thereby letting stand a lower federal court ruling against the Scientologists' claims. (BPA)

Clash

(Continued from p. 5)

United for Separation of Church and State, the National Education Association and other civil and religious liberty organizations. (BPA)

Taxation and the Free Exercise of Religion

By James E. Wood, Jr.

Taxation and the Free Exercise of Religion contains the papers and proceedings from the Sixteenth Religious Liberty Conference convened in Washington, D.C., October 3-5, 1977. Some one hundred fifty denominational executives and business officers, pastors, laypersons, editors, lawyers, educators, and institutional administrators participated in the Conference. Seven national Baptist bodies were represented among the participants.

All the essays in this volume were formally presented at the 1977 Conference. In planning the conference program careful attention was given to a wide range of subjects touching upon crucial areas of current and proposed tax policies affecting the churches. Particular focus was given to the relationship of taxation to the "free exercise of religion" clause of the First Amendment. Every effort was made to have outstanding authorities discuss the subjects assigned in order that the Conference address itself adequately, realistically, and resourcefully to the theme of the Conference. Thus, high-ranking government officials, constitutional lawyers, and denominational leaders were invited to make major presentations throughout the program.

The forthright presentations included in this volume represent an important contribution to the dialogue on taxation and the churches which is so sorely needed if the integrity of "the free exercise of reli-

gion" is to be honored in the formulation of U.S. tax policy. As was originally planned, the Conference provided an important forum for a variety of viewpoints, while at the same time emphasizing "the free exercise of religion" as essential to the guarantees of the First Amendment and the integrity of the church's witness. While religious liberty is not a gift of government to the churches, it is a right which government is called upon to recognize and protect in the formulation of all public policy and government regulations.

Appropriately, the Conference was held at a time of a mounting crisis between government and organized religion in the United States as a result of recent directions in U.S. tax policies requiring financial accountability to government on the part of the churches. This volume was prepared not only for all registered participants at the Conference, but as an important resource volume for all persons, churches, and denominational agencies and institutions concerned with problems relating to taxation and the free exercise of religion. In this way, hopefully, this volume will greatly enhance the contribution of the Conference far beyond the participants themselves and thereby deepen the concern of the churches for the free exercise of religion as essential to the mission of the church and the preservation of a free society.

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Taxation and the Free Exercise of Religion
 Edited by John W. Baker

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