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M. Blackwell

W. a. C. S.

WISCONSIN ASSOCIATION OF CHRISTIAN SCHOOLS, INC.

243 SPAULDING STREET

WATERTOWN, WISCONSIN 53094

(414) 261-7237

January 28, 1982

OFFICERS

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PRESIDENT

REV. HOWARD NELSON
VICE PRESIDENT

REV. GLEN TEASDALE
SECRETARY

REV. RODGER BOTTRELL
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SPARTA

DR. DAVID TESSMAN
VIROQUA

**LEGISLATIVE
REPRESENTATIVE**

MR. MARVIN MUNYON

The Honorable
Ronald F. Reagan, President of the United States
The White House
Washington, D.C. 20500

Dear President Reagan:

You are to be commended for your recent action in reversing the IRS ruling concerning tax exemption of religious educational institutions. The United States must be governed by law and not by bureaucratic decree.

However, as a result of your action, a bill has now been sent to Congress that could cause churches to lose their tax exemption even if their schools are integrated.

I am asking that this legislation be opposed because of the following reasons:

1. The bill would cause churches to lose tax exemption because no protection is provided against such an unethical sweetheart suit as the Green vs Connally suit. Congress should demand a complete investigation of this collusive litigation, and the irregularities brought about by the IRS and the Justice Department working with the Lawyer's Committee for Civil Rights.
2. This bill is vague concerning enforcement which would allow the IRS and the Federal Courts to write arbitrary and capricious rules for religious institutions.
3. The burden of proof will be left on the schools. The bill violates the free exercise clause and establishment clause of the Constitution.

While I am not in favor of racial discrimination I am also opposed to a bill that would bring unnecessary government entanglement in religious freedom. Any law that seeks to restrict or penalize the practice of religious conviction through taxation would be a sacrifice of our freedom.

I would appreciate hearing from you on this matter at your earliest convenience.

Sincerely,

Marvin L. Munyon

Marvin L. Munyon

FROM THE OFFICE OF THE LEGISLATIVE REPRESENTATIVE

MM:eg

February 23, 1982

President Ronald Reagan
Whitehouse,
Washington, D. C. 20500

Dear President Reagan,

As a Christian I feel I must write to you and say I am against Senate Bill S-2024, House Bill H-5513, Senate Concurrent Resolution 59, House Concurrent Resolution 59, House Concurrent Resolution 245 or any other resolution or measures which would take the same action. The bill is unconstitutional in that it permits IRS to investigate all aspects of the religious schools and this could lead to church-state entanglement. Instead of freedom to exercise religion, it could become a privilege to enjoy as the government permits. The bill will establish a preference for religious beliefs that are in agreement with government policy respecting race. The burden of proof is placed on the church regarding the lack of discrimination and it's vague terminology could lead to years of arguing over meaning of terms. The IRS is in no way restricted in the enforcement of the bill.

As I write this letter I am praying that you will look to God for guidance in this matter and that you will do what is right and best for all concerned.

May God bless you,

Mrs. John Simpson

Mrs. John Simpson,
Rt. #2, Box 414
Fyffe, Ala. 35971

cc: ✓ Mr. Morton Blackwell, Spec.Ass't to the President
Congressman Tom Bevil
Congressman Ronnie Flipppo
Senator Jeremiah Denton
Senator Howell Heflin

:c

Feb. 3, 1982

Mr. & Mrs. Theodore Pancake
P. O. Box 203
Wheatland, Ind. 47597

Dear Mr. President,

Yesterday I heard on the radio that you are urging Congress to make a law taking the tax-exempt status from church schools who "discriminate."

That term has been tossed around so much these past years that it is difficult to determine what it means.

Our church has a school, but it has never entered our mind to "discriminate" against anyone. It was started to teach our children in an environment where they are protected from the "asphalt jungles" many of our public schools have become. It was started "for" some things, not "against", positive, not negative.

If you get right down to a

2.

fine point (+ they're doing it) the Catholics are discriminating because they don't allow women to attend their Jesuit schools. The Jews do not allow women or blacks in their Rabbinical schools. The Black Muslims is an organization exclusively for blacks. Discrimination? Hogwash!! It's time we used good common sense. I still believe in our Constitution, including the first amendment. It was written by intelligent, God-fearing men who had our Nation's interests at heart. Has it now become a worthless document? You can never please everyone, regardless of how many laws you make.

If freedom of religion falls, our nation will fall. Foes of religious freedom are aligned against Almighty God. Please uphold our Constitutional first amendments.

Our prayers are with you.

Mrs. Theodore Pancake
Box 203
Wheatland, Ind 47597

Morton Blackwell

THE LUTHERAN CHURCH - MISSOURI SYNOD

500 NORTH BROADWAY · SAINT LOUIS, MISSOURI 63102



OFFICE OF THE
PRESIDENT

231-6969
AREA CODE 314

January 27, 1982

President Ronald Reagan
The White House
Washington, D.C., 20500

Dear Mr. President:

The Lutheran Church—Missouri Synod, a church body of more than 2.7 million members worshipping in more than 6,000 congregations throughout the United States and Canada, is strongly opposed to racial discrimination of all kinds.

The congregations of our church body operate the largest parochial school system of any Protestant denomination in the United States. Not only do we endeavor to operate our schools without any racial discrimination, but we also believe that any private schools practicing such discrimination should not enjoy federal tax exemptions.

Because of its deep concern about this matter, the Board for Parish Services of our church body adopted the following resolution in its January 1982 meeting and asked me to convey it to you:

To encourage President Bohlmann to petition President Ronald Reagan to call for legislation barring tax exemption status for schools that practice racial discrimination.

WHEREAS, An issue has recently been raised in our nation regarding tax exempt status to segregated private schools; and

WHEREAS, The Lutheran Church—Missouri Synod has evidenced its rejection of racial discrimination for moral, ethical, and social reasons, through a number of convention resolutions, with the establishment of the Commission on Black Ministry, and by other actions; therefore be it

Resolved, That the Board for Parish Services joins its executive staff in strongly encouraging the President of the Synod to immediately send a message to President Ronald Reagan stating the Synod's concern for the injustice and injury to persons that will continue under a policy that promotes racial discrimination, and that President Reagan strongly recommend to Congress that it enact legislation barring tax exemp-

President Ronald Reagan
January 27, 1982
Page 2

tion status to private schools that practice
racial discrimination.

We thank you for your attention to this matter and assure you of our
continuing prayers on your behalf as you discharge your important re-
sponsibilities on behalf of our nation and the free world.

Sincerely,

A handwritten signature in cursive script that reads "Ralph A. Bohlmann". The signature is written in dark ink and is positioned to the right of the typed name.

RAB:jck

Ralph A. Bohlmann
President

37
M. Blackwell



**CHRISTIAN EDUCATORS ASSOCIATION
OF THE SOUTHEAST**

ROBERT R. GUSTAFSON, PRESIDENT

February 3, 1982

President Ronald Reagan
The White House
Washington, D.C. 20500

Dear President Reagan:

I am writing concerning the Church Regulatory Bill which I understand is coming before Congress very shortly. I am very concerned by the nature of this bill. Let me begin by saying that I greatly oppose racial segregation. I believe that not only is it unbiblical, but clearly in violation of the Civil Rights Act.

I personally have campaigned against segregation for many years, and believe that it is something that is absolutely intolerable. In the church where I pastor, we welcome people of all minorities. In fact, one of the leaders of our church is black. In our Christian school we likewise have many minority children. We encourage minority enrollment.

My great concern regarding this bill is that it is a violation of the separation of Church and State. Although I oppose segregation, I also oppose government intervention that could lead to tremendous problems in the future regarding the sanctity of worship.

My objections specifically to this bill are as follows: First, the bill flatly denies free exercise of religion. Second, this bill provides insufficient safeguards against arbitrary government action through later bureaucratic law-making because of a burden of proof problem, and because it is replete with vague, ambitious, overbroad and standardless terms. Third, this bill presumes guilt until proven innocent. It would require the accused church school to go to court to protect it's constitutional rights. Fourth, this bill fosters excessive entanglement between government and religious schools.

Finally, let me state once again my objection to segregation. I believe it is deplorable. I hope that the bill will not discriminate against those who are not racists. The wording of this bill is vitally important as it will establish a precedent which could lead to an incredible violation of freedom of worship in this country. It is my prayer that you will consider carefully the content of this bill and vote against it, or amend it so as to provide adequate safeguards.

Sincerely,

Robert R. Gustafson
President

RRG/js

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Dr. Fred V. Brewer
Chairman-Huntington

Rev. Ken Coleman
Secretary/Treasurer-Pt. Pleasant

Rev. John J. Bourn
Executive Director-Milton

Marton Blackwell



**MORAL MAJORITY of
WEST VIRGINIA, INC.**

P.O. Box 612, Milton, West Virginia 25541
Phone Number: (304) 743-5886

February 6, 1982

President Ronald Reagan
The White House
Washington, D.C. 20500

Dear Mr. President:

I was delighted to hear of the directive by you instructing the Internal Revenue Service to restore tax exempt status to Bob Jones University and other Christian schools.

However, the subsequent decision to promote legislation that would deny tax exempt status to organizations which in the opinion of the administration practice discrimination is, I believe, unconstitutional and presents a tragic threat to the religious freedom of countless religious institutions.

May I remind you that by a vote of 337 to 83, on July 30, 1981, the House of Representatives passed an amendment to HR 4121 to "prohibit the use of funds to formulate or carry out any rule, policy, procedure, guideline, regulation, standard, court order, or measure which would cause the loss of tax exempt status to private, religious, or church operated schools."

All four of our Congressmen from West Virginia voted in favor of HR 4121. I hope that they will vote against the bill that has been introduced that would nullify HR 4121. Mr. President, believe me, this is not a racial issue, but is a "freedom of religion" issue. I sincerely hope that you will again rise to the occasion and "get the government off the peoples backs" as you so often stated during the campaigning.

Proverbs 29:2
John J. Bourn

Copies to Senator Robert Dole, Senator Robert Byrd, Senator Jennings Randolph.
Congressmen Rahall, Staton, Benedict and Mollohan.

Offices Located At: **3983 Teays Valley Road** Phone **757-8662** or **757-8663**

Dr. Fred V. Brewer
Chairman-Huntington

Rev. Ken Coleman
Secretary/Treasurer-Pt. Pleasant

Rev. John J. Bourn
Executive Director-Milton



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WEST VIRGINIA, INC.**

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Phone Number: (304) 743-5886

February 6, 1982

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Washington, D.C. 20500

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Copies to Senator Robert Dole, Senator Robert Byrd, Senator Jennings Randolph.
Congressmen Rahall, Staton, Benedict and Mollohan.

Offices Located At: 3983 Teays Valley Road Phone 757-8662 or 757-8663

Assembly For The Gospel
305 Erret Rd. Hillcrest
Rochelle, Il. 61068
February 17, 1982

President Reagan:

We are writing about the recent support you have given to the Legislative Amendment to section 501 of the Internal Revenue Code of 1954. We don't agree with this bill which puts the burden of proof on the church. We have no animosity in our own church against any sect, creed, or nationality. To become a member of our church you just have to become a member of the Body of Jesus Christ. We do have certain rules for our school, but they are not discriminatory in any way. Holding to our belief is our religious freedom.

Local, State, or Federal Government should not rule over any group that believe they are following God. We are not trying to run any group even though we might not agree with the. I believe our nation will fall without God. People won't necessarily fight for a Government but for family and faith and a nation that backs these.

We agree with your economic plan to get our country out of debt. Two years ago we felt the Lord lead this way with our church finances. We aren't out of debt yet but we no longer purchase anything on credit and now are working in the black and no longer in the red. It wasn't easy, to say the least. We almost lost our properties but God saw us through. Everyone must sacrifice beginning with the leaders, starting with our Government Officials. They should cut back the same as everyone else.

We disagree with sending funds to help El Savador in their war. We should be building our own military forces. If we are going to help a country, we should declare war, that all should suffer not a select few.

Early in your campaign we did not support you as a Candidate for president because of the law that passed while you were the Governor of California concerning the homosexuals. We then were appeased with your statement saying that you were tricked.

We were disappointed that there was no federal intervention with the Nebraska Church School case. Locally with the federal judge ruling on gun control in the Morton Grove area. We feel this is totally unconstitutional. We are sending a Clipping from the Rockford Register Star concerning this.

We again ask you to protest Resolution 59 and the proposed amendment to the Internal Revenue Code. Churches should not have to pay taxes on something that our forefathers fought to be free from.

Our prayers and blessings we send to you. We would love to have you to join us in our worship service anytime.

P. B. Star
Rev. & Mrs. Ronald Collier
Rev. & Mrs. Ronnie McDonald
Mr. & Mrs. Gary Sweger
Rev. & Mrs. Dan Trout
Rev. & Mrs. D. J. McDonald
Mary Demette
Lana Brewer
David Stinette

The Congregation of
Assembly For The Gospel

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MAINE ASSOCIATION OF CHRISTIAN SCHOOLS



M. Blackwell

R.F.D. 1, Box 6 - Outer Broadway

Bangor, Maine 04401

207/947-6537

February 4, 1982

The Honorable Ronald W. Reagan
The White House
Washington, D.C. 20500

Dear President Reagan,

Thank you for what you did on January 8, 1982 through the Treasury Department, in restoring tax exemption to private schools, which discriminate in accordance with sincerely-held religious beliefs. There are two critical principles which this action has upheld. One relates to the separation of powers, and prohibiting the executive branch from performing legislative functions.

The other pivotal issue is the priority of freedom of religion in reference to federal public policy. Because of your action on January 12, 1982, and the subsequent appearance of HR 5313/S 2024, and S.CON.RES. 59, our freedom of religion is in grave jeopardy. The enclosed resolution and columns by Kilpatrick well describe our view of the situation.

It is a rare instance indeed, when federal public policy should supersede private freedom of religion. Especially is this so, when no federal monies are involved, and when no compelling interest of the government is either.

The point is not whether we agree with religious institutions which discriminate, nor is the point whether they are correct in their religious view, nor is the point whether their view is properly Biblically derived. The point is that these schools and colleges must have the right to adhere to uncommon and unpopular beliefs. Otherwise, traditional freedom of religion is on the wane, and a state religion is on the rise.

We oppose the measures and resolution mentioned above, because they do not protect religious liberty. We ask you to either withdraw your bills or amend them in such a manner that religious freedom will be preserved. We know your job is not easy. We do appreciate you and what you have done for our Country already. It is our prayer that God will give you the continued wisdom, strength, and courage to do what is right.

Cordially,

Ralph I. Yarnell Jr.

Ralph I. Yarnell, Jr.
Executive Director

RIY:lgd

Enclosures

MAINE ASSOCIATION OF CHRISTIAN SCHOOLS

R.F.D. 1, Box 6 - Outer Broadway

Bangor, Maine 04401

207/947-6537



RESOLUTION CONCERNING FEDERAL TAX EXEMPTION OF
CHURCHES, RELIGIOUS SCHOOLS, AND RELIGIOUS HIGHER
EDUCATIONAL INSTITUTIONS - February 2, 1982

WHEREAS, tax exemption for religious organizations has traditionally been associated in America with the First Amendment of the United States Constitution, protecting freedom of religion and the separation of church and state, and

WHEREAS, the Internal Revenue Service for years has been harassing institutions such as Bob Jones University (SC), Goldsboro Christian School (NC), Christian schools in Mississippi, Bangor (ME) Christian Schools, Calvary Temple (GA), Church of Christian Liberty (WI), and others, and

WHEREAS, the Internal Revenue Service in recent years has been making it difficult for new, religious organizations to receive IRS recognition of their tax exemption, which is already theirs by law, through laborious questionnaires which appear to be unconstitutional on their face, and also appear to be designed with the goal in mind of eventual, total, governmental definition and determination of religion, and

WHEREAS, for many years, certain activists, in the interests of some but not all minorities, have been advocating mandatory compliance of religious groups with federal public policy respecting racial non-discrimination, and

WHEREAS, IRS policy has been confiscatory especially as to religious organizations which receive no financial assistance from government, and

WHEREAS, the Reagan Administration, as announced January 12, 1982, has submitted to the United States Congress HR 5313*, which seeks to deny or revoke the tax exemption of certain religious organizations, and which if passed in its initially drafted form, would have the potential to

1. End tax exemption of churches, since most Christian schools operate under church auspices. This not only could mean that many churches and schools may go out of business due to low income, but it could also mean that to exist and function, a

church or school would be taxed on whatever income it does receive.

2. Severely limit or cut off entirely the giving of many people to God's work. Parents would not only risk losing their spring tax refunds, but whatever money they contributed to churches and schools would not be tax-deductible. If parents continue to give at typical levels, this could increase their taxes by raising their taxable income.

3. Terminate the freedom of religion and separation of church and state, which traditionally have made America great. Only those churches and schools would tend to survive, whose religion agreed with that preferred by existing government. The dissidents would be regularly fined in the form of taxes for the privilege of practicing beliefs contrary to federal public policy. Failure to pay the tax could be a crime with punishment.

BE IT RESOLVED, that we, the Board of Directors of the Maine Association of Christian Schools go on record as strongly opposing HR 5313*, S.CON.RES. 59, and any and every legislative or judicial attempt to compel religious organizations to comply with any federal public policy which conflicts with sincerely-held religious beliefs, as a condition for the retention or procurement of tax exemption.

BE IT FURTHER RESOLVED, that we adhere to and advocate the following principles, which we consider pertinent to the tax exemption controversy, namely that

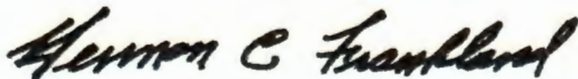
1. Federal public policy should apply only to public institutions and those private ones which receive federal funds. Otherwise, in time, the difference between public and private education will be obliterated. In cases of violation of federal public policy in the private domain, the government should withhold funds, rather than remove tax exemption. The government must avoid establishing a class of favored religious groups.

2. Tax exemption is not government subsidy. Rather, since the power to tax is the power to destroy, tax exemption for religious schools was established as a logical extension of the First Amendment to the United States Constitution, to keep government and religious schools separate. Tax exemption is not a revocable, public trust. It is an insurance policy for the freedom of religion.

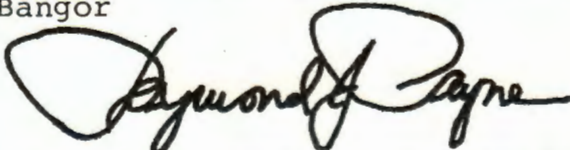
3. This Association, though comprised of member schools which are racially non-discriminatory, neither dictates nor recommends social policy to its member schools. Such prerogative is at the discretion of local autonomy.

4. It is genuinely possible for a religious institution to have sincerely-held religious beliefs, requiring the separation of races in various aspects of its operations. This religious view deserves just as much Constitutional protection, as does any other. The fact that such a position may be uncommon and unpopular, in no way justifies the assessment of financial penalty and punishment by the federal government. The existence of racial discrimination in isolated religious organizations is not detrimental to any compelling interest of the federal government

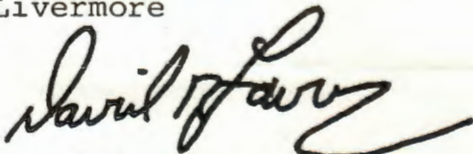
BE IT FINALLY RESOLVED, that we urge all God-fearing and freedom-loving Americans to join with us in protest of the current attempt to deprive certain religious organizations of their right to tax exemption. The intrusion of the federal government into and curtailment of religious liberty, through proposed racial non-discrimination legislation or resolution, if allowed to succeed, will open the door to all sorts of other federally mandated abuses of power, which will further restrict and ultimately eliminate religious freedom, as we have known it in America. Other discrimination types such as sex, handicapped, age, pregnancy, sexual preference, political, creed, labor, etc. will emerge for exploitation in the private, religious sector, if the idea of a state religion and church becomes dominant.



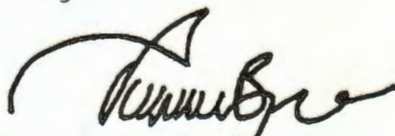
Herman C. Frankland, President
Bangor



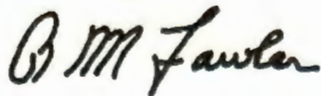
Raymond J. Payne, Vice President
Livermore



David R. Lavway, Secretary/Treasurer
Bangor



Harry R. Boyle
Portland



Richard M. Fowler
Alexander

KILPATRICK

Bob Jones and taxman

By JAMES J. KILPATRICK
Of The Washington Star

WASHINGTON — For the past 10 years the Bob Jones University of Greenville, S.C., has been fighting a battle with the U.S. Internal Revenue Service. The battle is about to go into a decisive round. It's a fight that concerns every one of us.

For the record, the university is a fundamentalist religious institution, founded in 1927, now headed by Dr. Bob Jones III. It has a current enrollment of 6,300 and a teaching staff of roughly 1,000.

The government has not challenged the pervasive role of religion in the university's life. Nearly half of the students are studying for the ministry or preparing to teach in Christian schools. Every teacher must be a born-again Christian who must testify to at least one saving experience with Jesus Christ. Prayer is a continuing occupation. Worldly amusements are prohibited, including dancing, use of tobacco, movie-going and listening to jazz or rock music.

The 4th U.S. Circuit Court of Appeals did not dispute a trial court's finding that "A primary fundamentalist conviction (of the university) is that the Scriptures forbid interracial dating and marriage. . . . These beliefs, supported by the university's interpretation of the Bible, "are genuine religious beliefs."

Now we come to the heart of the matter: Is such a religious institution, holding such beliefs, a religious institution under the Tax Code? The IRS says it is not. The government's

position is that unless Bob Jones University formally renounces these "genuine religious beliefs" and abolished its doctrinal position on interracial marriage, the university cannot qualify for tax exemption.

For the university, the issue is very nearly an issue of surviving or perishing. The code provision that deals with tax exemption is tied directly to the provision that deals with the deductibility of contributions to religious institutions. If the government prevails, the university could be liable for more than half a million dollars in back taxes. Worse still, without a certificate of deductibility, the contributions on which the university depends would be keenly affected. You will surmise correctly that Bob Jones receives no direct federal aid of any sort.

But the issue now being urged upon the U.S. Supreme Court has implications that reach far beyond this fundamentalist campus in South Carolina. Implicit in the government's position is the government's power to abridge the freedom of religion. In his petition for Supreme Court review, William B. Ball, the brilliant Pennsylvania lawyer whose First Amendment victories have gained national renown, contends that "all religious institutions in the United States are potentially threatened" by the government's line of reasoning in the Bob Jones case.

The Morning Call, July 7, 1981

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That line of reasoning, to state the matter mildly, is bizarre. The Tax Code accords exemption and deductibility to organizations operated exclusively for "religious, charitable, scientific, literary or educational purposes." The IRS contends that the word "charitable" applies to all the subject institutions; no institution is "charitable" if its racial views violate public policy; the public policy of the government approves interracial marriage; therefore, Bob Jones is not charitable and does not qualify.

This is incredible. The government is contending, in effect, that the First Amendment's guarantee of freedom of religion must yield to a bureaucratic determination of "public policies." Churches and religious schools must conform to IRS decrees or face the punitive consequences. An Orthodox Jewish school, by extension, would have to recruit students and employ staff solely on racial criteria. How can this be?

It probably will be October before the Supreme Court announces whether it will hear the university's appeal from the adverse ruling in the circuit court below. Meanwhile, perhaps Congress can be alerted to the whole affair. Mr. Reagan's pending tax bill has something for everyone. It would be a blow for liberty if the bill were amended to provide something for fundamentalists who believe unpopular beliefs.

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The Greenville News, January 17, 1982

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Reagan's blow for freedom bounces back

WASHINGTON — The Reagan administration struck a blow for freedom on a recent Friday — freedom of religion, freedom of thought and freedom of association — in its summary revocation of a pernicious ruling of the Internal Revenue Service.

Four days later, the president took it all back.

Decision No. 1 evoked loud howls of outrage from leading liberals and blacks — so loud that Mr. Reagan uncharacteristically sacrificed principle to politics. He announced decision No. 2.

The effect of decision No. 1 would have been to restore tax exemption to various private schools and colleges. The effect of decision No. 2 will be to put those institutions back in jeopardy.

By way of background: For many years the Internal Revenue Code has contained a section known as 501 (c) (3). The language would seem to most of us too clear to require judicial interpretation. The section exempts from federal taxation any institution "organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes."

Notice that the sentence is in the disjunctive. That penultimate "or"



James J.
kilpatrick

is a key word. An organization that qualifies under any one of the six purposes is clearly entitled to take advantage of the exemption — and thousands of churches, community chests, non-profit laboratories, libraries and educational institutions have obtained appropriate certificates.

But 12 years ago the IRS pronounced a bizarre and ominous ruling. Henceforth, the word "charitable" was to be controlling. Without a shred of statutory authority, the IRS rewrote the law in the conjunctive: To be exempt, an organization must be both charitable and also religious, or charitable and also educational, or charitable and also literary.

The IRS then went on to define

"charitable" in terms of the "public policies" of the United States. The third step was to declare racial discrimination in violation of public policy. As night follows day, the fourth step was to revoke the exemption certificate of any institution that the IRS found guilty of discrimination.

The pending matter of Bob Jones University provides a specific example. The Greenville, S.C., institution, founded in 1927, is a pervasively religious establishment. Nevertheless, the IRS revoked its certificate. The university sued for relief. A trial court found that Bob Jones "is dedicated to the teaching and propagation of its fundamentalist religious beliefs." Every course is taught according to the Bible. Prayer is a constant practice. Every faculty member must be "born again." Religious disciplinary rules govern "almost every facet of a student's life."

One of the university's religious beliefs is that the Bible forbids interracial marriage. Such a religious belief, ruled the IRS, is contrary to "public policy." Therefore, though the university was plainly both "religious" and "educational," it was not also "charitable." End of tax exemption.

What puzzles me is how my liberal friends could defend the conduct of the IRS and oppose last week's aborted decision No. 1. The Constitution forbids Congress to make any law abridging the freedom of religion. The Constitution also forbids Congress to make any law respecting an establishment of religion. Are we to understand that there is some minimum floor of acceptable church doctrine — acceptable to the IRS — to which every church must subscribe or else suffer taxation?

In its decision No. 1, the Reagan administration at first sought to end this dangerous and unconstitutional imposition upon personal freedom. By decision No. 2, Mr. Reagan would restore this abuse of bureaucratic power.

True enough, because Section 501 (c) (3) means life or death to the affected institutions, decision No. 1 would have given new life to some of the South's "segregation academies." So what? In the sum total of religious and educational activity in our nation, such academies are few and insignificant. The principle of freedom is large. By his politically motivated decision No. 2, Mr. Reagan tossed that principle aside.

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2. To furnish consultative and referral services in starting or improving schools.
3. To publish professional information for Christian educators.
4. To cooperate with other Christian school associations.
5. To aid parents and educators in locating Christian schools.

- Program C.
1. To conduct Christian educators conventions.
 2. To implement a school accreditation program.
 3. To make available group benefit programs.

Other programs for MACS school members may be initiated when the need and resources are apparent.

SCHOOL MEMBERSHIP

Christian schools are welcome to join the MACS. Membership is based essentially upon agreement with the MACS Statement of Faith and Practice and upon payment of annual dues. Membership makes the particular school beneficiary of the program of services the MACS offers. In addition, the services of the American Association of Christian Schools are available to the MACS members.

CHURCH SUPPORT

Fundamental churches benefit from the ministry of the MACS whether they presently operate Christian schools or not. Since most schools are sponsored by churches, efforts to assist schools also aid these churches. Churches without schools may have them in the future, and even if not, these churches function with the same freedoms which are necessary to be defended in order to preserve Christian education.

The monthly missionary support of interested churches is necessary. This is accomplished by a statement of intent and subsequent financial support.

INDIVIDUAL SUPPORT

Individuals interested in Christian education in Maine may become supporters of the MACS on a monthly or annual basis. This is accomplished by a statement of intent and subsequent financial support.

MACS • R.F.D. 1, Box 6, Outer Broadway •
Bangor, Maine 04401
(207) 947-6537



INTRODUCING

THE

MAINE

ASSOCIATION

OF

CHRISTIAN

SCHOOLS

ORIGIN

The Northeastern Regional American Association of Christian Schools (NRAACS) was initiated in April, 1976 at a meeting attended by representatives of approximately fifty churches and thirty schools. NRAACS was established as an affiliate of, and in harmony with, the American Association of Christian Schools. NRAACS served and represented Christian schools in Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont for more than two years.

One of the original NRAACS goals was to help establish state associations of Christian schools. As this goal came to be realized, it was possible for NRAACS to revert to functions totally regional in nature leaving other vital activities to the particular state bodies. As a part of this trend toward decentralization and local control, the Maine Association of Christian Schools (MACS) came into being in January, 1979 with sixteen of the twenty-one Christian schools in Maine as members.

MOTIVE

There is increasing evidence that the Christian school movement is booming in Maine just as it is across the Nation. Evidence is also mounting that the legal and legislative obstacles against Christian education apparent in other states are becoming characteristic in Maine as well. The critical issues underlying the difficulties in opening and operating private, Christian schools are constitutional in nature involving freedom of religion, separation of church and state, and parental rights. A primary motivation in establishing the MACS is to organize Christian school personnel and patrons to defend the right of Christian education to survive and thrive.

PURPOSES

- Purpose A. To defend Christian Education.
- Purpose B. To promote Christian Education.
- Purpose C. To improve Christian Education.

PHILOSOPHY

Philosophy A: God gives children to parents as "the heritage of the Lord" (Psalm 127:3) to raise "in the nurture and admonition of the Lord" (Ephesians 6:4). God says "all thy children shall be taught of the Lord" (Isaiah 54:13). This necessarily means that Christian parents must find some alternative to the government school system for the education of their children.

The U.S. Constitution and state constitutions defend rights to free exercise of religion. Court rulings have long upheld the operational rights of private schools. These sources also give state government oversight powers to assure education in the states and have mandated compulsory education. Until recent years, Christian schools were able to function in this framework.

However lately, governmental agencies at all levels are beginning to overstep their jurisdictional boundaries and encroach upon basic liberties. These infringements must be clearly delineated as just cause for resistance lest the traditional prerogatives of Christian Americans be abolished by default. Those things should be rendered unto the state which are the state's, but children belong to parents and to God. Those things which are God's must not be rendered unto the state. God has determined what is the state's, and this pattern must not be reversed.

Philosophy B: The Christian education movement is the fastest-growing trend on the academic scene in America today. It is important to make such outstanding opportunity available to as many boys and girls as possible. More fundamental churches are to be encouraged to start schools, and more parents need to be taught regarding the compelling virtues of Christian academic training. Because the Bible says to "...teach all nations..." (Matthew 28:19), Christian schools must be encouraged to have the burden of and see the vision of an ever-increasing ministry and impact for truth and righteousness. The unparalleled potential of Christian education with its spiritual character-building, academic superiority, conservative life style, etc. must be heralded as a possible avenue of revival in America.

Philosophy C: The Apostle Paul has written about approval of excellent things (Philippians 1:10). There is always room for improvement in Christian education in such areas as business management, academic achievement, discipline, spiritual fruit production, physical plant, etc. God, the Christian community, and the general public have a right to expect a Christian school to excel and be above reproach in every area. Competent and committed leadership is an imperative touchstone to avoid mediocrity and achieve excellence.

PROGRAMS

- Program A.
1. To notify member schools and supporting churches of vital legal and legislative matters by mail or telephone.
 2. To speak in behalf of member schools when desirable and possible.
 3. To provide legal protection and representation for member schools.
 4. To coordinate efforts to assist besieged Christian schools.

- Program B.
1. To provide speakers and materials for educational events.



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THE COUNCIL OF CHURCHES OF THE CITY OF NEW YORK

475 RIVERSIDE DRIVE • SUITE 456 • NEW YORK, N. Y. 10027 • 749-1214

M. Blackwell

Robert L. Polk, D.D.
Executive Director

February 9, 1982

President Ronald Reagan
The White House
Washington, D.C. 20500

Dear President Reagan:

We would like to convey our opposition to the federal provision for tax exemption for private segregationist schools which was recently placed into effect.

We understand the ruling of the Federal District Court of Washington, D.C. in the 1970 case of *Green v. Connolly* to be conclusive in this matter, when it stated:

"Under the Internal Revenue Code, properly construed, racially discriminatory private schools are not entitled to the Federal Tax exemption for charitable, educational institutions, and persons making gifts to such schools are not entitled to deductions. A contrary interpretation of the tax laws would raise serious constitutional questions."

As a matter of record, this decision has been summarily affirmed by the Supreme Court and by the Federal appeals courts in each of the four cases in which the issue has been raised.

We maintain that all actions of all branches of government should strive to uphold the constitutional rights of our people. We deplore any justification of granting tax exemptions to private segregationist schools. Further, we decry any governmental voice who would refer to the denial of such tax exemptions as a lawless bureaucratic maneuver. Indeed, the federal policy of denying tax exemption to segregationist private schools stands as law based on the highest courts of our land.

Out of a concern for equal opportunity and basic rights under the law, we object to any measures which grant privilege — of tax exemption, or otherwise — to those who discriminate on the basis of race, color, creed, sex or sexual orientation.

Sincerely yours,

Samuel G. Simpson
Rev. Dr. Samuel G. Simpson
President, Council of Churches of the City of New York

Robert L. Polk
Rev. Dr. Robert L. Polk
Executive Director, Council of Churches of the City of New York.

RLP/WC/mb.

CONTINUING THE WORK OF THE PROTESTANT COUNCIL