

# Correspondence

## Tax Exemption and the Churches

To the Editors: It is no news when people write self-serving articles. Politicians and academicians are notorious for it, and now it is evident that churchmen are not exempt from the temptation. In "When the Church Is Paid to Be Silent" in *Worldview* for April, Dean Kelley protests the notion that tax exemption is a privilege bestowed by the government in return for some public service. Why should he protest? Clearly this is the intent (even if it isn't spelled out in law, it's the understanding that leads most people to support the idea of tax exemption) in giving tax exemption not only to churches but also to various foundations and philanthropic organizations . . . .

From Benjamin Franklin down to the present American leaders have recognized the social usefulness of religion in terms of inculcating morality, encouraging the public virtues, etc. Churchmen may not like to think of their business in such functional terms. They may not like the idea of being "used." But we are all used, individually and institutionally. That, Mr. Kelley should be mature enough to know, is what society is all about. The threat of withdrawing tax exemption is one way in which the government can assure that such institutions continue to serve the public interest.

Of course people may disagree about what constitutes the public interest. The way we settle that kind of argument is through the political system. It would be dangerous indeed to democracy were groups like the National Council of Churches, with their enormous wealth, to have an entirely unchecked influence on public policy. It would seem that Mr. Kelley's article is little more than a self-serving complaint against the democratic restraints which all of us must learn to accept if this society is to keep on working.

Harry L. Aminoff

Lafayette, Ind.

To the Editors: Dean M. Kelley's admirable article in the April issue underscores a point that is frequently neglected in criticisms of contemporary religion. Far from political engagement on the part of the churches being something new, there is a long and vital tradition running from this country's founding, through the struggle for independence, through the abolitionist movement and up into current controversies about the just ordering of society. What Mr. Kelley might have paid more attention to is the fact that the repression of traditional liberties, when painful to the Nixon Administration, has now become much more widespread than his article suggests.

If, as he contends, there is a concerted effort by Washington to repress religion's social witness, it is but one part of a strategy of intimidation toward the press, the university and other institutions to whom independence is crucial to survival. Had it analyzed the churches' problems within this larger context, an admirable article would have been more admirable still.

Michael Handler

New York, N.Y.

To the Editors: Dean M. Kelley's news about the Denver Circuit Court's decision in the *Christian Echoes* case is the happiest news of the year from the judicial world. If the Supreme Court will only uphold the legal statesmen of Denver, it may be possible that the wall of Church-State separation will become a two-way, not a one-way, barrier to interference. The Republic will be the better for a respite from the ministrations of such as the Revs. Hargis and E. C. Blake, and I can at least become just a Methodist and not perforce have to support a political pressure group at the same time.

John W. Bowling

Arlington, Va.

To the Editors: Many of us share Mr. Kelley's concern about Internal Revenue Service intimidation of religion, even when, as in the case of Billy James Hargis, we find that religion's public expression repugnant. There is a basic confusion in Kelley's article, however.

That the churches are tax exempt "by right and not by privilege" may well be the case. I am no lawyer, but all my intuitions lead me to agree with the author. What IRS is threatening to do, however, is to change the arrangement whereby *gifts to churches* are tax exempt. Now such a change would no doubt have a damaging effect upon church finances. But can one really argue that contributions to tax-exempt institutions are "by right" themselves tax exempt? It is this latter tax exemption that is under attack, and, by confusing the two types of exemption, I am afraid Mr. Kelley has done a disservice to the public debate of this important issue.

Second, Kelley fails to note that one important reason for the current problem is that the churches have created a gap between their leadership and membership by frequently taking social stands which are not supported, or even understood, by the majority of churchgoing Christians. This fact no doubt contributes to a climate in which the IRS (and President Nixon, if he is cognizant of these developments) might be able to move against the churches without incurring a great deal of public resistance.

Sarah Coles Sill

New York, N.Y.

Dean M. Kelley Responds:

It is obvious that Mr. Aminoff approaches the question of tax exemption of churches with assumptions that differ from mine. I am glad he expressed them and that *Worldview* has published them, for they represent a common conception (in my view, a *misconception*) of the issue. I thought I had dealt with the fallacies of that position, but evidently Mr. Aminoff did not find my exposition convincing, for he characterizes it as "self-serving" and then simply reasserts the old quid pro quo argument that tax exemption is given to

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