

Table Talk



News and Views of the Student Body of The Lutheran
Theological Seminary at Gettysburg.

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Guest Editorial

"The Churches and Tax Exemption"

In an article that is by now well known on this campus, Madalyn Murray presented her next endeavor which she will eventually, she says, bring before the Supreme Court, the tax-the-churches suit. It is this writer's opinion that eventually either she or someone else will bring this suit before the court and the ruling will be that churches will no longer be tax exempt. This will be as upsetting to some people as the school-prayer decision was.

While in this country there is no uniform code of property and sales tax, there are general conditions which exist now in almost all of the states. Actual places of worship are not taxed, often the parsonage, church operated schools, and teacher's residences enjoy an exemption. Church owned real estate is many times given a lenient value estimate. Often a sales tax is not imposed upon articles sold to a church for religious purposes, or upon sales by a church of food and beverages at church suppers, or on articles at bazaars. The Federal Internal Revenue Code exempts entirely from income tax the income which a church earns in the conduct of a business as well as income from investments. The exemption is very broad and applies no matter how remote the business may be from normal church activity, an interesting example being the wineries and distilleries.

The church owns a substantial percentage of property in our country that is not taxed and statistics indicate that the amount of this exempt property is rising faster than assessable property, percentage-wise. As governments on all (cont'd next col.)

"A CHRISTIAN MINISTRY IN THE NATIONAL PARKS"

"A Christian Ministry in the National Parks" is a program of the NCCCUSA which serves people following their leisure pursuits in our National Parks. The program also serves thousands of college students who spend their Summer working in a Park.

Our Seminary has had representation in the ACMNP program for the past two years. In 1964 Gwenn Hilburn served in the program, and last Summer Mark and Sharon Gruebmeier and Fred Krautwurst were involved.

This Thursday and Friday Rev. John Wrench, the assistant director of the ACMNP program, will be on campus to talk with any students who might like to find out more about the program. Thursday evening at 7 PM the entire Seminary Community is invited to be present in the Aberly Room (206) to hear of the work done in the Park Ministry and to see slides of the program in action. Pastor Wrench and the Gettysburg alumni will be on hand to talk with interested persons and share their experiences.

All are invited, married and single, male and female. This Summer some 220 college and seminary students are needed to provide this witness in 42 of our National Parks across the country. If you'd like a specific appointment, there is a sign-up sheet on the bulletin board outside Dean Stroup's office.

Churches and Tax (cont'd from col. 1)
levels are seeking more income they must resort to income and sales taxes which are most resented by the average person. Might not the church with its favored exemption status incur the disfavor of those both inside and outside the church?
(cont'd on page 2)

Churches and Tax (cont'd from page 1)

Also the shift from reliance upon property taxes to other means encourages centralization of government since the property tax has been the chief mainstay of the local government. Are those who seek property tax preference guilty of contributing to the centralization which so many of them deplore?

The exemption from Federal Income Tax of the income earned by churches from the operation of totally unrelated business presents a particularly strong invitation to secular and anti-church tendencies. This exemption is enjoyed by churches to the exclusion of all other forms of charity and gives them a tremendous advantage in competition with general business in which the population earns its livelihood. The question must be asked how far should the state permit the church to earn its way in the channels of trade without accepting the same responsibility imposed on every citizen and on every other type of charity to share its profit with the public treasury.

The writer's opinion is that the church should not seek special favors or a special position in society. While the church is composed of persons who pay taxes, it is unfair that these persons can combine as a church and earn a profit on a basis which can put private competition out of business.

It might be argued that churches should be tax exempt because they're non-profit. Can an organization which places any profit it makes into its own coffers for the maintenance and furthering of the organization really be called non-profit?

It might be argued that the church as a charitable institution should be tax exempt. But what percentage of the budget is devoted to charity? What percentage devoted to institutional maintenance and preservation?

It might be argued that as Christians we deserve a tax exemption. There is no need to give an answer to this.

The church as an institution in society should shoulder its responsibilities as regards finances. The more the church (cont'd page 3 col.2)

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MORE ON RELOCATION

I have many reservations about the arguments presented by Mr. Pielke as to the great advantages to be gained by relocation of our seminary. Most of my reservations are not of an emotional nature but are, to me anyway, of a practical nature.

First, the time we spend in seminary is not only for specific study but also is supposed to be time for us to ponder and think through our own personal theology. I don't feel that a metropolitan area is any better for this than our present area. Our area is also no better in this respect than a metropolitan area. Since I see no great difference in particular areas, I don't feel this is sufficient reason for a move to be made.

The advantages of confrontation with various groups (races, religions, ethnic, and political) have been extolled as something which we can apparently benefit from in a metropolis. And from the reasoning put forth we can really only live "in the world" in a metropolis. As I have stated, I for one don't agree with this line of thought.

Gettysburg is a part of the world we live in and it can be quite a profitable part of that world. The oft proclaimed lack of contact with the community is directly due to the fault of the student and not the community. I think Mr. Pielke also recognizes this fact-- I quote "the necessity for all dedicated Christians to maintain a direct involvement in our society and culture. . . . It is the individual's responsibility to take advantage of it" (referring to possibility for contact). I would add to this (cont'd page 3 Col. 1)

Relocation(cont'd from page 2)

statement our society and culture "where we find it." Simply being in a larger environment is not going to increase our involvement. Even here at Gettysburg there are various groups. How much do any of us know about our student body as a community? The small groups which exist here on campus are definitely not "koinonia" groups. Even the lack of regard or respect for some of our faculty by some students does not speak of involvement. Involvement to me signifies an attempt to know and to understand those with whom we find ourselves. And if you wish to throw a little "agape" into the definition I don't think it would hurt matters at all.

As for variety of involvement--how many know anything about the man with the wagon in Gettysburg. He has been walking the streets for some time now. Anybody ever hear of South Washington Street? How about the migrant workers from Florida and elsewhere? We are within easy traveling distance of any number of varied experiences in our own and other churches--large, small, urban, rural, growing, dying. And our location gives us an opportunity to be of service to a great number of churches which would otherwise be without the needed part-time partly-trained help which we can give.

Let's also consider the married student. The opportunity for higher paying jobs for students and/or their wives is there in the larger city. So is the higher living cost and the difficulty of finding a place for the kids to have a little room to play. It is rough enough on wives and kids to put up with us as it is and if you add to this the extra problems of urban living it doesn't make the picture any more pleasant.

As for culture--true the larger university situation would put concerts, etc., more within our physical reach. However, it seems to me that this is something that we can survive without for the short time we spend at seminary. With the schedule that some of us have it would probably not be possible to attend many of these (cont'd next col.)

Relocation(cont'd from col. 1)

functions anyway (even if we did have the money). And for that matter I have heard from some of the faculty of the college that the members of our seminary have a standing invitation to the cultural events at the college but they lament the fact that the seminary community rarely takes them up on the invitation.

All I have heard so far are lamentations about our being "stuck in the woods." Why not take hold of some of the opportunities that are available now?

Richard Clapper.

Churches and Tax(cont'd from page 2)

grows and its possessions increase, the more it should recognize a corporate responsibility to the secular government for services rendered and legal protection afforded. The history of civilization contains adequate warning that a rich church, concerned more with privilege and prerogative than with community responsibility, is at the brink of major anti-church revolution and attack.

Len Larsen

Editor's Note: This article is based on a pronouncement of the Penna. Council of Churches regarding Churches and Tax Exemption, dated Feb. 7, 1962.

"A Christian Ministry where?"

"In the National Parks!"

"You're kidding!"

"Nope. That's right."

"What's the scoop?"

"Thursday night in the Aberly Room at 7 o'clock. It'll be a presentation with color slides."

"Can anybody come?"

"Yep, anybody; married, single, men, women, even faculty."

"Even faculty! Can they join the ministry program?"

"Oh no! They're too old. ~~ACMNP~~ needs a "new breed"...you know, vigor-and-guts!"

"Yeh, I see what you mean."

"And I'll see you Thursday night!"

RE: GOD IS DEAD THEOLOGY

Sign on bulletin board in front of a Biglerville church:

"Are you mentioned in God's will?"