Collection: Blackwell, Morton: Files
Folder Title: Tuition Tax Credits I (3 of 13)
Box: 26

THE WHITE HOUSE
WASHINGTON

Date 11/10/83

To: Morton Blackwell

The attached letter is being sent today to 23,000 Protestant and Jewish schools. Estimated day of arrival: not later than Monday.

DUNCAN CLARK
Presidential Correspondence
Office
Room 96, x7610

THE WHITE HOUSE

WASHINGTON

November 7, 1983

Dear Private School Administrator:

I am writing to share with you the progress we are making toward enactment of a tuition tax credit bill. Tuition tax credit legislation is one of the highest priorities of my Administration, and we have been working hard to arrange a winning vote in the Senate and the House of Representatives.

Senator Howard Baker, the Republican Majority Leader in the Senate, announced today that there will be a vote in the Senate on our tuition tax credit bill next week, the week of November 14, perhaps as early as Tuesday or Wednesday.

Tuition tax credits are the best way to recognize the immense contribution made to American education by private schools and the parents who support them. For too long, those families choosing to educate their children in the private sector have paid heavy taxes for education without deriving any benefit.

I know that you and the parents whose children attend your school are most interested in this proposed legislation. We agree that the primary authority over a child's education rests with his or her family. Parents have the right and duty to have their children educated in accordance with their own values. A tuition tax credit will greatly assist parents to exercise this right by giving more equitable Federal treatment to private as well as to public schools.

We have drafted our tuition tax credit bill to avoid any increase in Federal control over schools. We have made sure that racially discriminatory schools will not benefit. These provisions carefully ensure that racially fair-minded schools will not be penalized or burdened with quotas and government supervision.

As the leader of your school, you may wish to share this progress report with your students and their parents.

You have my best wishes for a most successful school year. God bless you.

Sincerely,

Ronald Reagan

The Heritage Foundation Issue Bulletin

No. 94

The Heritage Foundation • 513 C Street • N.E. • Washington, D.C. • 20002 • (202) 546-4400

June 27, 1983

TUITION TAX CREDITS: Rx FOR AMERICAN EDUCATION

INTRODUCTION

The American educational system is a shambles. This is the verdict of three independent panels of experts who recently released their findings. Test scores have plummeted over the past twenty years, and despite huge increases in spending on education and the creation of a new federal department, 13 percent of the nation's 17 year-olds are considered functionally illiterate. Excellence in education has been difficult to achieve in great part because of the public school system's virtual monopoly of elementary and secondary education. This gives teachers and administrators little incentive to maintain quality. In higher education, however, healthy competition has turned many public universities into institutions that challenge the very best private schools.

Private elementary and secondary education are accessible only to upper income groups and those families willing to make a tremendous financial sacrifice in the hope of buying a better education for their children. Since families with children in private schools also would have to pay state and local taxes to support public schools, many find the alternative of private schooling out of financial reach. To alleviate this unfair double burden, parents should receive some tax credit for the cost of educating their children. This tuition tax credit would enable average and low income Americans to choose the best schools for their children, whether public or private.[1] More important, perhaps, it would create the long-overdue pressure on the public schools that will force them to improve.

---

1 For a detailed analysis, see E. G. West, The Economics of Education Tax Credits (Washington, D.C.: The Heritage Foundation, 1981).

BACKGROUND

Strong lobbying by the public education bureaucracy--especially by the National Education Association (NEA)--so far has defeated proposals for tuition tax credits. But President Ronald Reagan supports the concept and new legislation is before Congress. Senate bill S.528, introduced by Robert Dole (R-Kansas), has cleared the Finance Committee; a similar bill before the House (H.R.1730) sponsored by Representative Willis Gradison (R-Ohio), however, faces hostile Democratic opposition in the Ways and Means Committee. The Administration supports both bills.

Tuition tax credits are simple to administer. Parents who choose to place their children in non-public schools would receive a tax credit to offset partially the cost of tuition. Most proposals, including those before Congress, allow a credit of one-half of each child's tuition, up to a maximum of $300 per child.

Tuition tax credits would give middle and lower-income parents financial help to choose the type of education most suitable for their children. High tuition costs for many private schools and escalating state and local school taxes deny many lower and middle income parents the opportunity to choose between public and private schools. The wealthy, by comparison, do not find cost a significant obstacle to giving their children quality private education. Tuition tax credits, therefore, are not a boon to the rich or to "elite" private schools but to middle and lower income families. Of families with children in non-public schools, 62 percent have incomes below $25,000 a year.[2]

Under the proposed legislation, only families with incomes below $50,000 a year would be eligible for tuition tax credits. Since the credit would not rise with income, those in the lower income groups would benefit the most: $300 means more to a family with a yearly income of $10,000 than to a family making $50,000.

Proponents plan to include provisions making tuition tax credits "refundable." This means that the credit would even benefit those with little or no income who are not required to pay taxes. Typically, a tax credit is of no use to such a family. It is suggested, however, that they should receive a check from the IRS for one-half of the tuition, up to $300 per child. This is fair and reasonable, for the aim of tuition tax credits is to give lower and middle income Americans a choice by reducing the enormous financial disincentive now imposed by choosing private education.

Tuition tax credits introduce a vital factor sorely lacking in education--competition. Because public educators have a

---

2 "Tuition Tax Credits: The Administration Proposal," Family Policy Insights (Washington, D.C.: Free Congress Foundation, August 4, 1982), p. 7.

monopoly position, they can combine higher wages with lower teaching standards than teachers and administrators in private schools who must compete with other schools for students. Competition in any profession tends to lower costs and improve quality. Education is no different. Introducing real competition between schools would benefit both private and public schools. It is because public universities always have had to compete with private schools for students that many state-run institutions rank with the best private colleges. Elementary and secondary schools would benefit from the same competition.

The alternative to tax credits is to spend more money on public education while doing nothing to foster competition. This has not worked in the past and cannot be expected to work now. The cost of educating a child in a public school nearly tripled between 1970 and 1980, while bellweather indicators such as SAT scores steadily declined. Verbal scores declined from 460 to 423 between the 1969-70 and 1979-80 school years, and math scores dropped from 488 to 467.

OBJECTIONS TO CREDITS

Mass Exodus: Opponents of tuition tax credits charge that credits would destroy public schools. They claim that the result would be a mass exodus of better students to private schools, leaving public educators to cope with slow learners and "problem" students. Yet, if overall quality of education improves because of the competition triggered by tax credits, academically sound public schools would have no problem keeping their students. Schools neglecting quality and standards, on the other hand, would have to improve radically or close. In any case, a disruptive mass migration from public to private schools seems highly unlikely. An NBC News/Associated Press survey of October 1981 found that only 30 percent of adults with school-age children would be more likely to enroll their children in private schools if tuition tax credits were available.

Unconstitutional: The First Amendment states "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof...." Tuition tax credits do exactly that, complain the critics, since the majority of private schools are church-affiliated. Yet, tuition tax credits would not aid any institution, religious or otherwise, since the credit would benefit the individuals who would be free to choose any private institution. After all, the charitable income tax deduction is not unconstitutional simply because donations are made to religious organizations. The credits do not favor any religion over another, and in no way serve to establish a state religion.

Discrimination: Critics charge that some private schools discriminate against minorities and could become indirect recipients of federal money through tuition tax credits. All evidence refutes this. The recent Supreme Court ruling on the Bob Jones case means that schools which discriminate are likely to lose their tax-exempt status. Since the tax credit proposals would restrict credits to tuition for tax-exempt schools, institutions practicing discrimination would be excluded. Roman Catholic schools, which educate two-thirds of all private schoolchildren, have substantial and growing minority enrollment, particularly in the inner cities. And a CBS News exit poll in 1978 found that black and Hispanic Americans favored tuition tax by a 72 and 84 percent majority, respectively--outpacing white support. The minorities themselves apparently disagree with the critics of the proposals. Finally, the legislation before Congress explicitly bars using tuition tax credits at institutions that discriminate. In fact, of the Senate bill's 28 pages, 20 impose safeguards against discrimination.

Cost: Opponents argue that at a time of huge federal deficits, it would be unwise to spend federal money to help support private schools. This complaint ignores the fact that students in private schools save taxpayers over $12 billion by not being in public schools. There are over five million students enrolled in private schools across the country; their parents continue to pay state and local taxes for public schools even though their children do not attend them. Since it now costs, on average, over $2500 to educate one child in the public school, the five million youngsters in private schools are saving the taxpayers over $12 billion a year. Even if all five million children in private schools received the maximum $300 tax credit, the tax loss would only be $1.5 billion. And because families with incomes above $50,000 could not receive tuition tax credits, the loss to the Treasury would be even less. For each public school student that transfers to a private school, the "cost" to the Treasury is only $300 a year, at most, while the saving to the public school system could be many times that figure--money which could be spent on the remaining students.

Regulation: A number of private schools are cool to the idea of tuition tax credits, fearing that a host of federal regulations would follow. Private schools have been largely left alone by the government, and naturally would like to stay that way. But since the tuition tax credits would be given to individuals, not institutions, the regulation of each private school should be left to the parents--other than for the rules applying to any tax-exempt institution. Obviously parents place their children in a private school for a reason, and would not allow their child to remain in a school that was not performing to their satisfaction. Nevertheless, any tuition tax credit legislation should contain provisions that would prevent unnecessary intervention in the affairs of the private schools by federal agencies.

CONCLUSION

Many lower and middle class Americans have been shut out of the private education system because of its high direct cost combined with the fact that they must still pay state and local school taxes for the public system. Tuition tax credits are an effective way of giving these citizens a real choice. While most parents undoubtedly would continue to choose to send their children to public schools, some would opt to place their children in private schools if costs were less prohibitive.

Parents who are able to send their children to private schools after using the credits will directly benefit from them. Tuition tax credits would give middle and low income Americans and their children an opportunity denied them for much too long. The indirect benefits are even greater. The competition between public and private schools would mostly help to reintroduce quality and effective standards back into the public system.

Robert J. Valero
Senior Research Assistant

REQUEST FOR APPOINTMENTS

To: Officer-in-charge
Appointments Center
Room 060, OEOB

Please admit the following appointments on JULY 22, 19 83

for BLACKWELL (NAME OF PERSON TO BE VISITED) of OPL (AGENCY):

BALDWIN, Robert
OLIVER, Renee Sister
MONAHAN, Frank
ROBINSON, James
SMITH, Robert
KALAGHER, Tara
SPIERS, Edward
LEHRFELD, William
HENZKE, Leonard
BILLINGS, William
O'BRIEN, Stephen
DUMINICO, Vincent
JONES, Leroy
JONES, Mark
DONOVAN, Marcella
BUTLER, Gregory
MULARONI, John
JONES, Gordon
DINGMAN, Bernard
BARR, Noreen
TERRELL, Kenneth
AIOSA, Angelo
Dingman, Dick

MEETING LOCATION

Building OEOB
Room No. 194
Time of Meeting 3:30

Requested by SHORTLEY
Room No. 191 Telephone 2657
Date of request July 21, 1983

Additions and/or changes made by telephone should be limited to three (3) names or less.

APPOINTMENTS CENTER: SIG/OEOB – 395-6046 or WHITE HOUSE – 456-6742

UNITED STATES SECRET SERVICE SSF 2037 (05-78)

TUITION TAX CREDIT MEETING

390-3201

JULY 22, 1983 3:30 pm Room 194

Bob Baldwin Sister Renee Oliver	Citizens for Educational Freedom 638-6423
Edward Anthony Frank Monahan Rev. Thomas Gallagher James Robinson	U.S Catholic Conference 659-6600
Robert Smith Tara Kalagher	Council on American Private Education 659-0016
Elmer Von Feldt Patrick Donlin Harvey Bacque	Knights of Columbus 203-776-4319
Rev. Edward Spiers	Knights of Columbus 635-0657
William Lehrfeld Leonard Henzke	Knights of Columbus 659-4772
Bob Billings	National Christian Action Coalition 941-8963
Rev. Stephen O'Brien	National Catholic Education Association 293-5954
Rev. Vincent Duminico	Jesuit Secondary Education Association 667-3888
Paul Weyrich	Committee for the Survival of A Free Congress 546-3000
Roy Jones Mark Jones	The Moral Majority 484-7511
James Skillen	Association for Public Justice 429-0244
Gregory Butler Marcella Donovan	National Pro-Family Coalition 546-3000
Leonard Defiore	Knights of Columbus 853-4518

TUITION TAX CREDIT MEETING

JULY 22, 1983 3:30 P.M. Room 194

John Mularoni	Students for Excellence in Education 543-1286
Gordon Jones	United Families of America 644-5370
Bernard Dingman	The Moral Majority 484-7511
Noreen Barr	Eagle Forum 544-0353
Bill Barr	Office of Policy Development
Bob Kabel	Legislative Affairs
Kenneth Terrell	Department of Education

REQUEST FOR APPOINTMENTS

To: Officer-in-charge
Appointments Center
Room 060, OEOB

Please admit the following appointments on JULY 22, 19 83

for BLACKWELL (NAME OF PERSON TO BE VISITED) of OPL (AGENCY):

BALDWIN, Robert
OLIVER, Renee Sister
MONAHAN, Frank
ROBINSON, James
SMITH, Robert
KALAGHER, Tara
SPIERS, Edward
LEHRFELD, William
HENZKE, Leonard
BILLINGS, William
O'BRIEN, Stephen
DUMINICO, Vincent
JONES, Leroy
JONES, Mark
DONOVAN, Marcella
BUTLER, Gregory
MULARONI, John
JONES, Gordon
DINGMAN, Bernard
BARR, Noreen
TERRELL, Kenneth

MEETING LOCATION

Building OEOB

Room No. 194

Time of Meeting 3:30

Requested by SHORTLEY

Room No. 191 Telephone 2657

Date of request July 21, 1983

Additions and/or changes made by telephone should be limited to three (3) names or less.

APPOINTMENTS CENTER: SIG/OEOB – 395-6046 or WHITE HOUSE – 456-6742

THE WHITE HOUSE
WASHINGTON

TUITION TAX CREDIT GROUP

Mike Uhlmann (395-5114 OPD)
Room 200 Winder Bldg. USTR

Ann Fairbanks (2884) 213 OEOB

Dan Oliver, Education (245-8940)
400 Maryland Ave. SW, Room 4091, Wash. 20202

Chuck O'Malley, Education (472-9610)
Room 4137, 400 Md. Ave. SW Washington 20202

Gary Bauer (2135) Room 212 OEOB

Mel Bradley (6560) Room 162 OEOB

Mike Horowitz, OMB (395-4852)
Room 472 OEOB
William McKee, Treasury (566-2316)
Room 3064, U.S. Treasury Dept. WASH 20220

Morton Blackwell (2657) Room 191 OEOB

Bob Thompson (Ken Duberstein's office)
(Ext. 2230) 2nd Floor West Wing

John Mularoni - Students for Excellence in Ed.
(543-1286

Gordon Jones - United Families
644-5370

Bernard Dungram - MM

TUITION TAX CREDIT MEETING

JULY 22, 1983 3:30 pm Room 194 Noreen Barr - Eagle Forum

ok Bob Baldwin ok Sister Renee Oliver	Citizens for Educational Freedom 638-6423
no Edward Anthony yes Frank Monahan no Rev. Thomas Gallagher yes James Robinson	Angelo Siosa U.S Catholic Conference 659-6600 - Pat Bain 659-6864
ok Robert Smith ok Tara Kalagher	Council on American Private Education 659-0016
no Elmer Von Feldt Patrick Donlin Harvey Bacque	Knights of Columbus 203-~~776-4319~~ 772-2130 xt. 263 Von Feldt.
ok Rev. Edward Spiers	Knights of Columbus 635-0657
ok William Lehrfeld ok Leonard Henzke	Knights of Columbus 659-4772
Bob Billings no ok (Bill) Billings	National Christian Action Coalition 941-8963
yes Rev. Stephen O'Brien	National Catholic Education Association 293-5954
yes Rev. Vincent Duminico	Jesuit Secondary Education Association 667-3888
no- Paul Weyrich	Committee for the Survival of A Free Congress 546-3000
yes Roy Jones yes Mark Jones	The Moral Majority 484-7511
no- James Skillen	Association for Public Justice 429-0244
ok Gregory Butler ok Marcella Donovan	National Pro-Family Coalition 546-3000
no- Len Defiore -	Knights of Columbus 853-4518

ok Bill Barr 6722

Gary Bauer

ok Bob Kabel - 7557

21

ok Charles O'Malley - 472-9610
(Sandra) ok Kenneth Terrell

Tuition Tax Credit

THE WHITE HOUSE

WASHINGTON

TUITION TAX CREDIT COALITION MEETING
Roosevelt Room
3:30 p.m.
Friday, July 30, 1982

PURPOSE

To convey to the leaders of private sector organizations leading the drive for tuition tax credit legislation our legislative strategy for same and discuss ways in which we can coordinate our efforts. Additionally, our purpose is to convey to them that the Senior Members of the White House Staff share the President's commitment to enacting tuition tax credit legislation in this Congress.

PARTICIPANTS

Coalition

Mr. Robert Baldwin
Learn, Inc.

Mr. Leonard DeFiore
Archdiocese of Washington

The Reverend Thomas Gallagher
U.S. Catholic Conference

Mr. John Murphy
Knights of Columbus

Sister Renee Oliver
Citizens for Educational Freedom

Monsignor Edward Spiers
Knights of Columbus

Mr. Robert Smith
Council for American Private Educ.

Mr. Paul Weyrich
Committee for the Survival of a Free Congress

Administration

James A. Baker, III
Edwin Harper
Elizabeth H. Dole
Ken Duberstein/Bob Thompson
Jack Burgess
Morton Blackwell

AGENDA

1. Elizabeth Dole opens meeting by welcoming participants and explaining purpose. Introduces Administration participants.

2. Mr. Baker discusses the legislative strategy and its rationale.

3. Group discussion, Q's and A's.

4. Meeting adjourns. (4:00-4:15)

Rev. 7/30/82 a.m.

THE WHITE HOUSE

WASHINGTON

TUITION TAX CREDIT MEETING
July 30, 1982

Possible Q's and A's

1. We were told by White House staff that the WH wanted this on the tax bill---yet Buck Chapoton and Secretary Regan said just the opposite in public testimony. Is this a sincere legislative priority or a throwaway to merely keep a campaign promise?

   --As I stated earlier (talking points), this is definitely a top priority of this Administration.

2. We all know that the best way to pass tuition tax credits was to include it on the tax bill. If it's such a high priority, why didn't you push for its inclusion?

   --Again, we conveyed to the Finance Committee our interest in having this passed via the best route possible.

3. What vehicle do you want to use to pass tuition tax credits this year? What is the White House strategy?

   --We can attach it to any revenue bill, and will work with Senator Dole to find the best means. But, I would very much also like to hear your suggestions.

4. Will the President make key congressional phone calls in regard to tuition tax credits?

   --The President will certainly do what he believes is necessary to have his legislation passed. This undoubtedly will include telephone calls to key individuals.

5. Will the President give us a letter indicating his support of the strategy expressed here today?

   --I believe it would be more appropriate for a Presidential letter to key members of the House and Senate. If that's what you are suggesting, yes.

6. Will the President mention tuition tax credit in his speeches to underscore the importance to him?

   --Yes. He has done that and will continue to do so. As you probably know, he will be addressing the Knights of Columbus on Tuesday in Hartford. You can expect that tuition tax credits will be among the things he talks about.

7. Will White House Legislative Affairs be instructed to make this a high priority?

--They are keenly aware of the priority we attach to this.

8. Where does this rank on the White House legislative priority list?

--To reiterate, it is a top priority.

9. Why can't it be attached to the debt ceiling bill?

--If the Senate debt ceiling bill is the same as that of the House, it can't be done since the bill will not go back to the House. If the Senate dollar figure is different, the bill would have to go back to the House and the TTC added there.

10. Do you want TTC legislation this year?

--Yes, if at all possible.

11. Would you consider amending the bill, to ensure passage this year, so that there would be no revenue impact for FY '83, just to get the bill on the books?

--Yes.

JAMES A. BAKER, III TALKING POINTS
Tuition Tax Credits Meeting
July 30, 1982

-- This Administration considers tuition tax credits to be one of its top legislative priorities, and I will repeat it again here at the outset so there is no misunderstanding.

-- I know there has been some confusion regarding the treatment of this issue in the hearings held by the Senate Finance Committee and the House Ways and Means Committee.

-- Our position was that we wanted the tuition tax credit bill added to the tax bill <u>if</u> the Finance Committee felt that was the best way to get the tuition tax credit legislation passed. In doing so, we re-affirmed that we consider TTC a priority.

-- Since the House now has indicated it will accept the Senate version of the tax bill, the option of adding tuition tax credit legislation to a House revenue bill is not longer a viable one.

-- We have, however, received an assurance from Sen. Dole that he will move this legislation to mark-up as quickly as possible and have the bill added to the best piece of legislation scheduled for a vote thereafter.

-- At this time, we don't know what that vehicle will be yet but we are committed to doing so. I would welcome your suggestions on this in our discussion this afternoon.

-- Before I open this up to questions and answers, let me assure you again that we intend to move aggressively on tuition tax credit legislation and we are counting on the active support of your coalition, and your organizations, to help us get this bill enacted.

THE WHITE HOUSE

WASHINGTON

July 30, 1982

MEMORANDUM FOR RICHARD DARMAN

FROM: ELIZABETH H. DOLE

SUBJECT: Tuition Tax Credits Legislative Strategy

Attached are some talking points and possible Q's and A's we have prepared for Jim Baker for this afternoon's meeting with leaders of the Tuition Tax Credits coalitions. Bob Thompson has concurred in these and I ask your comments/concurrence as well to ensure that everyone is in agreement on our strategy and our position on the issue.

Thank you.

cc: Ed Harper
Bob Thompson

Tuition Tax Credits

THE WHITE HOUSE

WASHINGTON

September 3, 1982

Miss Julia Habel
2829 Cameron Road
Falls Church, VA 22042

Dear Miss Habel:

Mrs. Dole has asked me to respond to your letter of August 4 regarding the President's proposed tuition tax credit legislation.

I am afraid you have wrong information regarding the President's proposal. You suggest that tuition tax credits might subsidize bastions of racism. To the contrary, there are very tough provisions in the bill which would prevent tax credits for payments made to any racially discriminatory school.

You also are concerned about the exercise of religion in public schools and you suggest that people might be forced into religious participation. The President's proposed voluntary prayer amendment specifically prohibits any government agency from requiring any person to participate in prayer.

The Supreme Court has already addressed this subject of "coercion" with respect to the recitation of the Pledge of Allegiance to the flag. The Court held that no one could be required to recite the Pledge in school but that setting aside a time for the Pledge was not infringing on the rights of those students who did not wish to participate.

Enclosed are copies of White House Issue Updates on the subjects of tuition tax credits and prayer in schools. I hope this information will be of use to you.

Sincerely,

Morton C. Blackwell

Morton C. Blackwell
Special Assistant to the President
for Public Liaison

Enclosures.

Jack says if you don't [illegible] answer this he will

AUG 7 REC'D JB

2829 Cameron Road
Falls Church, Virginia 22042
August 4, 1982

The Honorable Elizabeth Dole
Director, Public Liaison
The White House
Washington, D.C.

My dear Mrs. Dole:

I write as a Republican and as a private citizen, although I do work for a Senator on the Hill. ~~I want t~~ [illegible] tuition-tax credits. While attending London Uni[illegible], Institute of Education, I did a contrastive analysis of Great Britain's requirement for religious instruction in public schools vs. our own tradition policy of separation of church and state. According to the Education Act of 1944 there, the schools were required to teach an Anglican version of Christianity. I have nothing against the Anglican Church; however, as history transpired, many of the dissenting congregations suffered-including the Methodists. The children of these dissenters were persecuted in school.

Let me first of all establish that I do not hate Jerry Falwell; however, I do not agree with much of his theology(I am a former seminarian as well); nor do I feel that his tactics(E.g. using Christian jargon to smear his enemies- real and imagined)are exactly Christ-like. The question I put to you is, would you want your children to be forced to express their faith as he seems to think is the only correct expression? I come from Lynchburg, Virginia where my father is a clergyman, and let me assure you that there is a tendency for Mr. Falwell to put down other Christian communions there. I am afraid that to "go" with this tuition-tax credit bit is to set an unhealthy and perhaps dangerous precedent in our nation. Our traditional approach of separation of Church and State has protected us all-from coercive religion. Can you envision Christ forcing people to follow him-by laws? It seems to me he offered a gentle invitation -"Come follow Me." Also, can you not imagine a time when our nation has a "Christian" counterpart to the Shite Islamic explosion? To challenge the leaders of such a movement would cause one to be labelled "the Great Satan". If that should happen, we are headed towards facism - a facism which could make the Nazis look tame.

Also, the move towards "tuition-tax" credits is a comment, I feel, not necessarily on the lack of religion in our public schools but on the quality of the education itself. Many parents send their children to Catholic schools-not merely because they are Christian but because they are better academically. As a former teacher I can attest to the need in our public schools for an upgrading of standards. I can also attest that I shared Christ there - not so much in overt rhetoric but in and through my person. Christ has said we shall be known by the fruit we bear. He said, "You are my witnesses", using a verb of being. My father, who desegregated a black school in the Lynchburg area has often told me, "Christ is more caught than taught". The older I become, I believe this. We teach by who we are.

I do not think the public schools are godless. Where else in our society are all children, all minorities, going to be given a fair shake? I have seen many Christian academies used as a bastion of racism-in the name of Christ. Are we going to sanction such? Believe me, the Republican Party will be blamed for this. Also, I remind you that God will have the last say. Righteousness, we are told, exalts a nation, and righteousness does not preclude JUSTICE.

Please use your good name and your expertise to express this point of view to our President.

Think again. We will reap what we sow.

Most cordially,

Julia Habel

Julia Habel

cc/Dr. Edward Bauman
Americans United for Separation of Church and State

TTC

CEF PARENTS' RIGHTS IN EDUCATION

CITIZENS FOR EDUCATIONAL FREEDOM

SUITE 854 WASHINGTON BUILDING
WASHINGTON, D.C. 20005

15TH STREET & NEW YORK AVE., N.W.
AREA CODE 202-638-6423

July 14, 1982

MEMORANDUM

TO : MORTON BLACKWELL

FROM : SISTER RENEE OLIVER

RE : SENATE FINANCE COMMITTEE - HEARINGS ON TUITION TAX CREDITS

We wish the following people to testify in favor of Tuition Tax Credits :

1. Most Rev. James P. Lyke - Auxiliary Bishop of Cleveland.
2. Prof. William Coats - Professor of Education, University of Michigan
3. Mrs. Marilyn Lundy - President of Citizens for Educational Freedom
4. Dr. Ronald Godwin - Moral Majority
5. Dr. Donald Howard - Accelerated Christian Education 214-462-6776
6. Mr. Edward McAteer - Religious Roundtable
7. Dr. Leonard Di Fiore - Superintendent of Schools, Diocese of Washington
8. Mr. Philip Murren - Ball & Skelly, Attorneys at Law.
9. Mrs. Jewell Mazique - Concerned black parent from Washington, D.C.
10. Miss Patricia Eubanks - Student - New Brunswick, N.J.
11. Mrs. Mary Ward - Mother of eleven, New Brunswick, N.J.

gs

TTC

THE WHITE HOUSE

WASHINGTON

TUITION TAX CREDIT UPDATE

Leaders of a coalition formed to ensure enactment of President Reagan's Tuition Tax Credits legislation met with Chief of Staff Jim Baker in the Roosevelt Room of the White House on Friday, July 30, to discuss legislative aspects of the bill and the coordination of their efforts. The meeting was chaired by Elizabeth Dole, Assistant to the President for Public Liaison, and included other members of the White House Senior staff. The Office of Public Liaison is charged with the primary responsibility of coordinating outside support for tuition tax credits, one of President Reagan's top priorities.

As a result of the meeting, several steps have been, and will be, taken, in conjunction with the bill's key supporters in the House and Senate, to expedite Congressional consideration of the measure. These include:

-- an early meeting between members of the coalition and Senate Finance Committee Chairman Robert Dole. That meeting was held on Monday, August 2 and resulted in a promise from Senator Dole to have a mark up on the bill early in the week of August 9.

-- a letter to be sent by the President to members of the House and Senate leadership to re-affirm the priority he attaches to tuition tax credits and ask for expeditious consideration of the bill.

-- a meeting to be held with the President and key Congressional leaders whose support for the legislation is considered essential.

Both Coalition and Administration participants agreed that the meeting was most productive and promised to work together to see the bill enacted in this Congress.

Members of the Tuition Tax Credit Coalition who participated in the meeting are:

Mr. Robert Baldwin; Learn, Inc.
Dr. Leonard DeFiore; Archdiocese of Washington
The Reverend Thomas Gallagher; U.S. Catholic Conference
Sister Renee Oliver; Citizens for Educational Freedom
Monsignor Edward Spiers, Knights of Columbus
Mr. Robert Smith; Council for American Private Education
Mr. Paul Weyrich; Committee for the Survival of a Free Congress

8/4/82

Tuition Tax Credit

MEMO

TO: COLIN WALTERS

FROM: LARRY WITHAM

RE: REVIEW OF "SEPARATION OF CHURCH AND STATE, BY ROBERT CORD

Having first read of this book in the National Review last Fall, I contacted its publisher, Richard Newman, at his New York address - not far from my New York residence - and obtained a copy of the book, along with his impressions on its content. The first review I wrote on it was the first ever for the book, and served to endorse it for its unique thesis and scholarship. I re-wrote that review to publish in the Washington Times for July 7. On May 17, our first day of publication, the lead op-ed page theme was church and state, and featured a column that used this book as its main resource.

Have We Taken Wrong Fork in the Road?

By Larry Witham
WASHINGTON TIMES STAFF

Separation of Church and State — Historical Fact and Current Fiction, *by Robert L. Cord, Lambreth Press, $16.95*

As David was to Goliath, this book stands before today's prevailing view of the wall between church and state. There is no guarantee that, like David, Cord's thesis will prevail. But it is the first significant historical challenge to the national creed of secularism in recent years.

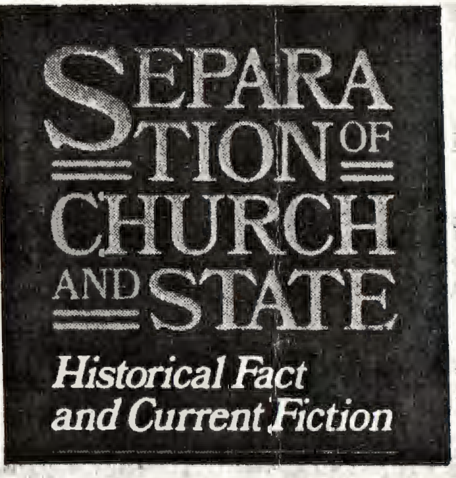
Underneath Cord's scholarship rumbles a feeling that on a very important journey in the history of judicial attitudes toward religion, we have taken the wrong fork in the road. Historical fact, Cord argues, shows that the Founding Fathers and early Congress had no intention of creating a First Amendment that would preclude Federal Government aid to religion when it was provided on a non-discriminatory basis.

The Founding Father's concern, he asserts was to insure that no national religion could be established, that no national policy put any religion or sect into a preferred position, that there be no encroachment by Congress on the individual freedom of conscience in religious matters, and that the establishment of religion in the colonies be left to the state government to decide.

More alive today than ever, the debate on what the authors of the Constitution intended in regard to religion is mainly a question of history. By using original sources, Cord attempted to show that the separation of church and state doctrine has been misconstrued at least since the landmark Everson Case in 1947 and has produced the "broad interpretation" school of thought associated with scholar Leo Pfeffer.

In quoting the Pfeffer thesis "that under the Constitution, government may seek to achieve only the secular ends, and in doing so may employ only secular means," the author goes on to say that such an "absolutist" position becomes vulnerable when even a few exceptions in history appear. Cord is surprised that no one has ever refuted this "broad" view because he has had no trouble in finding numerous exceptions.

The book begins in search of the real Madison and Jefferson. Apparently only



Historical fact, Cord argues, shows that the Founding Fathers and the early Congress had no intention of creating a First Amendment that would preclude Federal Government aid to religion when it was provided on a nondiscriminatory basis.

the Madison and Jefferson of 1785 and 1786 in Virginia were important to the U.S. Supreme Court's quest to understand and interpret the First Amendment of 1791, says Cord. The fact that our first three president's between them issued at least eight proclamations for a day of "public thanksgiving and prayer," that chaplains were instituted by the Continental and First Congress, and that the Federal Government supported religious sects in the establishment of land and money grants to educate and civilize the American Indians, seems to contradict an idea that the early framers of the Constitution strictly sought a high and impreganable wall between church and state.

Incorrect information presented throughout years of scholarship and written court decisions are taken to task by Cord. For instance, in the 1979 Congressional Quarterlies Guide to the U.S. Supreme Court, the discussion on the "Establishment of Religion" goes on to say: "The two men most responsible for its inclusion in the Bill of Rights construed the clause absolutely. Thomas Jefferson and James Madison thought that the prohibition of establishment meant that a presidential proclamation of Thanksgiving Day was just as improper as a tax exemption for churches." History shows, however, that Madison gave four such proclamations, and Jefferson signed the Congressional Act of 1802 providing tax exemption for churches in Alexandria County.

Continued on Page 6C

Stalin's War Against His Own

By Ralph Hollenbeck

STALIN's SECRET WAR, *By Nikolai Tolstoy (Holt, Rinehart & Winston: $18.50).*

"I trust no one," said Joseph Stalin, the Soviet dictator from Lenin's death in the mid-1920s until his own, "not even myself." That brief remark, made shortly before his death in 1953, sums up in essence the atmosphere of paranoic distrust that permeated the Soviet Union almost from its inception.

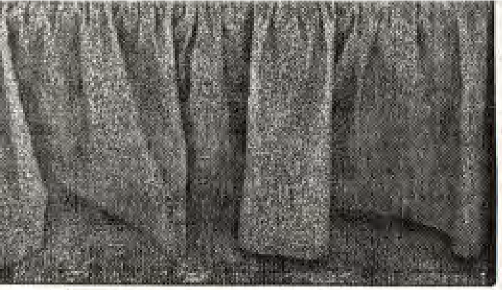
Nikolai Tolstoy, a descendant of the illus-

years 1938 to 1945." He offers no full-scale life of Stalin nor a history of Soviet involvement in World War II, but rather a study of Stalin's actions during that period. "...in all essentials Soviet policy was Stalin's policy," Tolstoy points out adding that "...Stalin lived throughout this period in real fear of internal collapse of the Soviet regime."

As yet, the figures are not in on the excesses of the rule of Mao Zedong in Red China, but from the Tolstoy account of Stalin's reactions to his fears of his own people it appears that the coarse, brutal revolutionary who dominated every facet of Soviet life for 30 years was perhaps the cruelest autocraft in history. Attila the Hun, Genghis Khan, Tamerlane, Ivan the

reprehensible is the fact that, despite questions about whether he was neurotic or insane, the opinion appears to be that he was neither. Roy Medvedev, an historian of the Stalinist purges and himself a Soviet dissident, "argues that despite pathological tendencies that came to the force in his later years, 'Stalin was beyond doubt a responsible man and in most cases was fully aware of what he was doing.' "

There is so much of a new or hitherto glossed-over nature in "Stalin's Secret War" that it would take a far greater amount of space than this to review it. The major thrust is that "Stalin's Secret War" was against his own people and no one has made the indictment stronger or provided such damning evidence as had



ric Designer illion a Year

Designer Primrose Bordier mixes and matches.

adelphia, Boston and in Washington's Georgetown. Bloomingdale's and I. Magnin also carry Primrose Bordier linens, but in a more limited selection.

Bordier hopes that her customers are as happy with her products as she is. "When they wake up in the morning, I want them to look at their linens and think, 'How lovely, I'm delighted to have bought such things — they're even prettier in the daylight.' "

Blalock says what he likes most about his clientele is their universally upbeat mood: "How can anyone be depressed about giving a party?"

With more of an emphasis on home entertaining in these days of economic bewilderment, people are no longer giving parties just for prescribed reasons, such as birthdays, holidays, anniversaries or weddings, but are finding the desire to have a party justification enough. And, although china is nice, it never changes. So paper has the special flexibility of being new, different and seasonal.

"You may not have all the atmosphere you wish you had in your home," says Blalock, "but you can still make an impression on your guests in the way you decorate for the occasion. It's like being Cinderella; when the party's over, you're back to normal."

Although there are some people who complain about the expense of something which is just going to be thrown away after the party, many feel that the convenience alone is worth the extra pennies to "make a presentation".

There are over 100 different selections of coordinated designs which include three sizes of plates, two sizes of napkins, many sizes and types of cups, plastic flatware in 30 colors, table coverings, hand towels and an impressive array of centerpieces. With mixing and matching to create a fabulous splash of color and pattern, the possibilities are endless.

Blalock says that so far the most popular pattern this year has been "Nancy's China," the design chosen recently for the White House by Mrs. Reagan. Other favorites include "Sesame Street," which more adults prefer than children, and the latest addition to the line, "Pacman." This year's favorite colors are luscious lavendar, passionate purple and of course, for election time and summer picnics, the traditional red, white and blue.

Most items can be purchased in packages as small as eight, or by the case. Prices vary widely, complete presentations can be made very reasonably, or the most elaborate display can become a substantial investment.

(Other locations of The Paper Store are Bethesda and Rockville in Maryland and Tysons Corner in nearby Virginia.)

JUNE 17, 1982

Church, State

Continued from Page 3C

Either they made the Constitution one day and broke it the next, or they saw no wrong in the non-preferential aid to religion if the end was to the public betterment. Professor Cord runs through several of these provacative contrasts, backed by pages of footnotes and addenda for the reader to see for himself.

Readers of history and those who take interest in the bone and flesh of the constitutional questions on religion will recognize this as a book with a fair summary of all the issues that doesn't read like a textbook. Important and refreshing as this new thesis is, it nevertheless carries an academic tone which may ward off a wide range of readers. An alternative does exist. If the book is read skipping all the footnotes and original sources placed within the main text, it shortens the book by 30 percent. For an even briefer attack on the subject, the first, second, third and last chapters convey the full weight of the thesis.

Professor's Cord's arguements should not be mistaken as subjective or sentimental statements on religion. In enough cases he states where law rightfully limits any preference to one or a few religions, especially in a pluralistic age which departs greatly from the homogenious Christian society of the early republic. He decries the erroneous history and decisions of the Everson-McCollum cases because they had set precedent for all subsequent federal and state court decisions and may have damaged the legitimate interaction between religion and community.

No matter how "politically devisive" certain public policies may be, especially in the area of religion, he warns that they cannot be circumvented by the often predisposed value judgments of the judiciary. To quote the author, "If the U.S. Supreme Court cannot legitimize its Establishment Clause decisions on the basis of accurate, impressive and satisfying history, it certainly cannot do so, to my satisfaction, with the arguement that it is saving us from ourselves."

Winfield and Robert Hooks. The storyline relates a domestic drama about three sisters who find themselves united by circumstance, yet divided by age and attitudes, as well as long-dormant jealousies.

TV BASEBALL

ABC, on the other hand, thinks you migh like a solid spectator sport for this eve ning's television divertissment. Say bas ball. So tonight it's the **ST. LOUIS CA DINALS** vs. the **MONTREAL EXPO** (WJLA-7 at 8:30) in the first of 12 sche uled prime-time games. In addition, AB plans to televise three Sunday afternoo games in September, the All-Star Gan from Montreal (July 13) and the Leag Championship Series (beginning Oct. !

FILMFARE

Frank Sinatra is back in **"THE JOKE IS WILD"** (WDCA-20 at 8). It's the 19 film based on the life of nightclub com Joe E. Lewis, who faced problems wi the gang lords of the 1920s and later t bottle. Mitzi Gaynor and Jeanne Crain a fine as the love interests. Good nostalg tunes.

Gripping, funny, sometimes grotesq describe **"DOG DAY AFTERNOON"** (H at 8). Al Pacino stuns as the bossy hoodl who revels in becoming an instant TV ne celebrity. Bankrobbing is his crime; l complications rule the roost as drama a comedy merge to win the day... What c I say? Hollywood often ruins big, splas Broadway musicals when it gets arou to filming them. Such is the case w **"BYE, BYE BIRDIE"** (TBS at 8:0 Hollywood kept Dick Van Dyke and P Lynde; but added brash crassness wh a breezy freshness saved the day Broadway.

THE TV TAB

PM MAGAZINE (WDVM-9 at 7:30) tures exercises for expectant mother bicycle that rides on water; and a loo the Andes Mountains.

LITTLE HOUSE ON THE PRAIRIE (8). An obese new student adores Nanc who isn't above taking advantage of interest. (Repeat.)

THE WALTONS (WTTG-5 at 8). A n prowler terrorizes Waltons' Mountain,

Continued on Page

THE WHITE HOUSE

WASHINGTON

January 21, 1983

MEMORANDUM FOR RED CAVANEY

FROM: MORTON C. BLACKWELL MB

SUBJECT: Tuition Tax Credits

I think we should strongly support Ed Harper's proposal to get started now on a firm course of action for tuition tax credits.

The tuition tax credits coalition has immense support at the grassroots. This is an issue which tends to unite diverse elements of our coalition. The coalition has met and considered these issues and supports the three changes in the Senate Finance Committee's product last year that are discussed in the memorandum from Bill Barr.

If we fail to make the changes requested in the strongest terms by the coalition, tuition tax credits will come to naught and we will be rightly blamed.

My only personal criticism is putting on any income limit for beneficiaries of tuition tax credits. The idea of a limit first came from within the Administration and was not requested by any member of the outside coalition. Although the income limit is not a good idea, I am willing to live with it to establish the principle of tuition tax credits. In fact, all the dollar amounts in the bill are less important than establishing the principle of tuition tax credits. Once we get it into law, like most Federal programs, it will be easier to expand it than to contract it.

Let's go full bore on this. The way we pulled together a working group in the White House and coordinated with the outside coalition on tuition tax credits should be a model for how we deal with other issues of vital importance to elements of the President's winning coalition.

Red
Jack
[redacted]

(Comments To [illegible] noon, Monday [illegible] ~~as soon as possible pls~~
to Mary Beth, for Jack)

DOCUMENT NO. 114038 [redacted] D

OFFICE OF POLICY DEVELOPMENT

STAFFING MEMORANDUM

DATE: 1/20/83 ACTION/CONCURRENCE/COMMENT DUE BY: OPEN - ASAP

SUBJECT: Tuition Tax Credits

	ACTION	FYI		ACTION	FYI
HARPER	☐	☐	DRUG POLICY	☐	☐
PORTER	☐	☐	TURNER	☐	☐
BARR	☐	☐	D. LEONARD	☐	☐
BLEDSOE	☐	☐	OFFICE OF POLICY INFORMATION		
BOGGS	☐	☐	HOPKINS	☐	☐
BRADLEY	☐	☐	PROPERTY REVIEW BOARD	☐	☐
CARLESON	X	☐	OTHER		
DENEND	☐	☐	ELizabeth Dole	☐	X
FAIRBANKS	☐	☐	Ken Duberstein	☐	X
FERRARA	☐	☐		☐	☐
GALEBACH	☐	☐		☐	☐
GARFINKEL	☐	☐		☐	☐
GUNN	☐	☐		☐	☐
B. LEONARD	☐	☐		☐	☐
LI	☐	☐		☐	☐
MONTOYA	☐	☐		☐	☐
ROCK	☐	☐		☐	☐
ROPER	☐	☐		☐	☐
SMITH	☐	☐		☐	☐
UHLMANN	☐	X		☐	☐
ADMINISTRATION	☐	☐		☐	☐

REMARKS:

Please return this tracking

Edwin L. Harper

January 19, 1983

MEMORANDUM FOR ROBERT CARLESON

FROM: EDWIN L. HARPER

SUBJECT: Tuition Tax Credits

Let's go ahead and prepare the legislation we'll set up this year based on the recommendations of our tuition tax credit support coalition.

Is there any reason that we should not proceed on this basis? A response from the addressee or any of the copy holders is welcome.

Attachment

cc: Elizabeth Dole
Ken Duberstein
Mike Uhlmann

MEMORANDUM

THE WHITE HOUSE

WASHINGTON

January 18, 1983

FOR: EDWIN MEESE III
EDWIN L. HARPER

FROM: WILLIAM P. BARR WPB

SUBJECT: Tuition Tax Credit Legislation

Attached is a copy of the tuition tax credit legislation as it emerged from the Senate Finance Committee.

The tuition tax legislation we introduce this session can be essentially the same as the bill reported out by Senate Finance.

There are, however, at least three changes that we should make. None of them should be particularly controversial.

- Our original proposal last Congress started phasing out the credit at $50,000, eliminating it entirely for taxpayers making more than $75,000. At the prompting of Senator Grassley, the Committee lowered the ceiling, phasing out the credit at $40,000, eliminating it entirely at $50,000. The coalition would like us to introduce a bill this session that would be a little more generous to families in the $50,000 range. Specifically, they would like us to go with a $40,000-$60,000 phase-out. The Catholics, particularly, are concerned that many two-income families in large Eastern cities would not benefit from the legislation if the ceiling was set at $40,000-$50,000. I would recommend a $40,000-$60,000 phase-out, as the Catholics and other coalition groups request. I think we can persuade Senator Grassley to go with this. If not, I am confident we have the votes to sustain our position.

- Opponents of tuition tax credits in the Committee tacked on a provision that requires tuition payments be made to a school, attendance at which complies with state compulsary attendance laws (page 15). This provision is anathema to the Christian schools, who feel that it would encourage public school groups to use state laws (such as in Nebraska) to harrass private religious schools. This is a critical issue for the fundamentalists and they will not support the legislation with this provision in it. I recommend that the bill that we introduce this session omit the compulsory attendance provision.

- The opponents of tuition tax credits also succeeded in putting a provision in the bill which prohibits private schools from discriminating against handicapped children (pages 15-16). While we were able to water this provision down somewhat, the Catholics are especially concerned about this provision because their schools do not have the facilities or the curriculum for handicapped children, and they are worried that they may be forced to incur the costs of providing for these special needs. The coalition would like us to water down these provisions a little bit more in the bill we introduce this session. I recommend that the bill that we introduce this session contain a more lenient handicapped rights provision, as requested by the coalition.

Nobody is particularly happy with the Dole/Bradley Amendment that postpones tuition tax credits until the Bob Jones case is resolved (page 29). However, if we deleted this provision, it would rekindle the whole civil rights debate with Senator Bradley. Interestingly, the Catholic bishops group has indicated that it is going to try to get Senators Bradley and Moynihan to agree to delete this provision. I don't think they will succeed.

I would recommend that we include the Dole/Bradley Amendment in the bill this session, unless the bishops are successful in backing the liberal Democrats off of it over the next week or two.

ASSOCIATION OF CHRISTIAN SCHOOLS INTERNATIONAL
NATIONAL / INTERNATIONAL HEADQUARTERS
MAILING ADDRESS: P.O. BOX 4097, WHITTIER, CA 90607
STREET ADDRESS: 731 N. BEACH BLVD., LA HABRA, CA 90631
(213) 694-4791

July 30, 1982

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

Dear Mr. President:

On behalf of the Association of Christian Schools International, I cordially invite you to speak at our 32nd annual Southern California Convention at the Anaheim Convention Center on October 21-22, 1982 and/or our Northern California Convention at the Sacramento Convention Center on October 7-8, 1982. The meeting in Anaheim will be comprised of 6,000 Christian school teachers and principals - the largest Christian school convention in the world. Approximately 3,100 will be in attendance at the Sacramento Convention. We believe these would be good forums for you to speak to the Protestant Christian school community and share your views regarding the role of private education in America. This would also be a good opportunity to convince our Protestant constituency to support the Tuition Tax Credit Bill.

Perhaps you will recall that you spoke for our group in April, 1969 at the Anaheim Convention Center when you were Governor. Since that time, you have become President and our association has expanded to an international organization. We are now the largest association of Christian schools in the world. In that you have spoken at the Catholic School Conference in Chicago, we feel that it would be appropriate for you to balance that appearance by speaking at the largest Protestant school conventions.

We have the highest regard for you and look forward to your reply.

Sincerely in Christ,

ASSOCIATION OF CHRISTIAN SCHOOLS INTERNATIONAL

Paul A. Kienel
Executive Director

PAK:ja

CEF

Louisiana Federation
CITIZENS FOR EDUCATIONAL FREEDOM
P. O. Box 53244 • New Orleans, La. 70153-3244 • (504) 522-7469

August 23, 1982

Copy to Ed B...

Mr. Jack Burgess
Office of Public Liaison
The White House
1600 Pennsylvania Ave.
Washington, D.C. 20500

Dear Jack:

Enclosed is an analysis which will appear in the Clarion Herald, archdiocesan newspaper, this week. It was done by Emile Comar, whom you met at the White Hosue briefing for editors on tuition tax credits.

The "Bradley-Moynihan" amendments are more onerous than the 1978 rules and regulations which were proposed by the IRS. Not only are they oppressive, but from a non-lawyer, appear to fly into the face of the entanglement edict set down by the U. S. Supreme Court.

It doesn't make too much sense to me that not one supporter of tuition tax credits requested the "Bradley-Moynihan" amendments,yet these two "strong advocates" to tuition tax credits are pushing their amendments which will most certainly kill the legislation.

Hope you find the analysis interesting reading.

With best wishes, I am

Sincerely,

Kirby J. Ducote
Executive Director

KJD:js

cc: Len DeFiore

Comar
Analysis

By Emile Comar
Executive Editor

If Sen. Bill Bradley of New Jersey is -- as he claims -- a supporter of tuition tax credits, he has a strange way of showing it.

Bradley, the ex-basketball great turned Democratic senator, has offered a long series of amendments to the tuition tax credit plan of Republican President Reagan.

If the amendments were to be adopted, the Internal Revenue Service would take over control of Catholic and other nonpublic schools.

As a result of Bradley's proposed amendments and the implications in them, the Senate Finance Committee called off a meeting Aug. 18 at which time the tuition tax credit plan -- according to our best count -- had a good chance of getting out of the committee to the Senate floor.

All that's been changed, and the Finance Committee will be faced with a delay until after the Congressional Labor Day recess ends Sept. 8. After then, only four or five weeks remain before Congress quits for the Fall elections.

Under the heading of "strengthening" the already tight anti-discrimination language in the Republican administration bill calling for tuition tax credits at the elementary and high school level, Bradley has, thus far, successfully sidetracked the plan.

We know not whether Bradley is a naive freshman Senator or a Democratic loyalist who does not want Republicans to get credit for passing tuition tax credits.

What we do know is that the tax credit plan will fail -- and should fail -- if Bradley is successful on his 10 proposals.

Among other things, Bradley would:

1. Give the IRS concurrent authority iwth the U. S. Attorney General to enforce the bill's prohibition against schools which have a racially discriminatory policy.

2. Authorize the secretary of the treasury to establish procedures for auditing schools in which students using tax credits are enrolled.

3. Direct IRS to design and implement its audit procedures in order to maximize compliance with the legislation's anti-discriminatory provisions.

4. Direct that schools at which tuition-tax-credit users are enrolled shall provide "proof of active and vigorous recruitment programs to secure Black and other minority students; proof of continued, meaningful public advertisements stressing the school's open admissions policies; proof of meaningful communication between the school and minority groups and leaders within the community; and any other similar evidence calculated to show that the doors of the private school and all facilities and programs therein are open to students of all races upon the state standard of admission." (Let the bureaucrats get ahold of that.)

There are six other provisions but the above four give you the idea -- that Bradley wants to do now with his amendments what IRS tried unsuccessfully to do on its own in 1978.

At that time, in a move strongly opposed by the Education Committee of the Louisiana Catholic Conference, IRS attempted by administrative procedures to set racial quotas for Catholic and other nonpublic schools,no matter the religious affiliation of the students, Further, the IRS regulations would have placed racial quotas on teachers, no matter whether the teachers were of the same faith as the school in which he or she taught or whether that teacher was acceptable to the school.

Then as now, the proposals to bind IRS to the day-to-day operation of Catholic and other nonpublic schools is a slick method of eliminating pluralism in education by making "big brother" in Washington the monitor of all schools.

Then as now, the proposals have nothing to do with anti-discrimination, for the Reagan proposal as written and as approved by many religious faiths -- including the United States Catholic Conference -- has strong anti-discrimination language.

Sen. Bob Packwood, R-Ore., a strong liberal, told the Senate Finance Committee the bill's three-tiered anti-discrimination language is at least as strong as in other federal statutes.

Sen. Bradley must know that his proposals would render the tuition tax credit proposal unconstitutional on its face since it would involve the government in the everyday operation of Catholic schools in violation of the impermissible "entanglement provisions of previous U.S. Supreme Court rulings.

The opposition groups to tuition tax credits and to the rights of parents to feely choose the value system under which children are to be taught will cheer Bradley, support his amendments, and sign the death knell of credits this session.

The supporters of tuition tax credits must beware of disastrous amendments which come forth in the guise of "anti-discrimination" language.

Catholic schools of the Archdiocese of New Orleans have nothing to hang their heads about when it comes to admission or education policies.

More than half the Catholic elementary school population in New Orleans is Black.

We don't need the IRS, Sen. Bradley, or a horde of Washington bureaucrats to tell us what's right. We were integrating schools two years before the Congress got around to adopting the civil rights act.

###