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Tutesa L'ile

LEARN, INC.

The Education Foundation



ISSUE BRIEF: TUITION TAX CREDITS

Opponents of tuition tax credits have often argued that they are "inequitable" to government schools. Now that the Reagan Administration has given these opponents a specific target to shoot at, they have introduced specific numbers to support his argument. They claim that President Reagan's proposed policies would give private schools larger Federal subsidies than government schools, and that, therefore, those policies should be defeated.

This claim is false. Federal tax and budget policies give government schools massive advantages over private schools, and the only way to remove those advantages would be through changes far more radical than any contemplated by this Administration.

Organizations like the Council of the Great City Schools and the American Association of School Administrators argue that per-pupil Federal aid to private schools would exceed per-pupil Federal aid to government schools by 1985 if the Reagan bill passes. This argument depends on two implicit premises. If either of these two premises is false, so is their conclusion.

First Premise: A tax break which helps private schools is the same thing as a direct subsidy.

Second Premise: If a tax break helps government schools instead of private schools, it is somehow not the same thing as a subsidy and should not be counted as Federal aid.

A lot of people would disagree with the first premise on the ground that it seems plainly contrary to the principles of a free society. Unless we accept the view that all income rightly belongs to the government, we must reject the proposition that there is no moral or economic distinction between policies which let people keep their own earnings and policies which grant them the earnings of others. To refrain from stealing my sandwich is not the same thing as giving me a free lunch.

But the second premise is even more clearly false. If we are going to compare Federal "aid" to government schools and private schools, we should at least be consistent in our accounting. Any fair compariosn will include the revenue loss to the Federal Treasury caused by provisions of the tax system which help government schools. Unlike Reagan's proposed tuition tax credits, these provisions are already in force. Their revenue effects are actually larger than direct Federal spending on government schools through the Department of Education and other Federal agencies. They are much larger than the revenue effects of the proposed tuition tax credits.

It is not easy to calculate the exact size of these revenue losses, since up-to-date figures are not available in all categories. But it is clear that these losses will grow between now and 1985 -- when the proposed tuition tax credits for private education would take full effect. The analysis which follows undoubtedly will understate them.

Property tax payments to local governments are deductible on the taxpayer's Federal income tax return. For owner-occupied homes only, this deductibility will cost Washington an estimated \$10.065 billion in 1982, which will rise to an estimated \$12.105 billion in 1985. The deductibility of other nonbusiness state and local taxes, such as personal income and sales taxes, will cost an estimated \$20.395 billion in 1982 and an estimated \$25.57 billion in 1985. 1/

State and local tax payments from businesses are also deductible, but neither the Treasury Department nor the Congress considers them to be so-called "tax expenditures," and, therefore, no Federal agency estimates the resulting revenue loss. According to the most recent information available from the Internal Revenue Service, corporations paid a total of \$115.6 billion in taxes to state and local governments in 1978. Sale proprietorships paid \$9.4 billion, and partnerships paid \$7.4 billion in the same year. 2/

Barring global convulsion, these figures will have risen substantially between 1978 and 1985. But assume that they remain level. At the corporate tax rate of 46 percent, \$115.6 billion in corporate taxes triggers a Federal revenue loss of \$53.176 billion. If the tax payments from other businesses are only 20 percent deductible, they cause a further revenue loss of \$1.88 billion for sole proprietorships and \$1.48 billion for partnerships. 3/

The 1985 total for all these revenue losses comes to more than \$94.2 billion. (The total would be higher if it included revenue losses caused by the tax-exempt status of state and local revenue bonds.) Under the logic used by opponents of tuition tax credits, this figure represents a "subsidy" to state and local governments from the Federal Government.

Government schools, of course, are not the only recipients of state and local tax dollars. But they are among the largest. In 1980, the most recent year for which figures are available, state and local governments spent a total of \$432.328 billion for all purposes. Government schools received \$92.930 billion of that total, or 21.5 percent. 4/

Assume that the proportion of state and local spending which goes to government schools will be the same in 1985 as in 1980. For simplicity's sake, assume also that government schools receive exactly that proportion of the receipts from each state and local tax discussed above. (In fact, the schools' proportion is considerably higher than local property tax payments, but accurate figures are not available.)

21.5 percent of the Federal Government's estimated \$94.2 billion revenue loss for 1985 works out to \$20.2 billion. Projected 1985 enrollment in government schools is 39,166,000. 5/Therefore, the Federal tax "subsidy" to government schools will come to about \$517 per student in the year that the Reagan tuition tax credits for private-school students take full effect.

The Reagan proposal would allow a $\frac{\text{maximum}}{\text{of }\$500}$. Kindergarteners are not eligible, nor are the children of parents who do not pay taxes or of parents who earn more than \$75,000 annually. Families who pay less than \$1,000 in tuition are eligible for credits equal to no more than half of their tuition payments. Taking all these conditions into account, the Treasury Department estimates that the 1985 revenue loss caused by the Reagan plan will be \$1 billion. 6/

By 1985, there will be an estimated five million students enrolled in private schools, including many who will receive no "subsidy" at all under the Reagan proposal. 7/ One billion dollars divided by five million students works out to \$200 per private-school student in average Federal "subsidies."

In short, new Federal "aid" to private schools under the Reagan tax credit proposal will come to less than half the "aid" which government schools already receive from the Federal tax system.

For both private and government schools, there are three other forms of Federal "aid" already in existence which would be considered in a truly comprehensive analysis. One is the tax deductibility of voluntary donations to private schools. According to school finance expert Thomas Vitullo-Martin, donations amount to between 30 and 40 percent of private-school revenues. 8/ No figures are available on the size of the resulting Federal revenue loss.

The other two forms of existing "aid" go to government schools. One is the tax-exempt status of state and local bonds, to the extent that these bonds finance schools. The other, which may incontestably be described as a "subsidy" without the quotation marks, is direct grants from the U. S. Department of Education and other Federal agencies. In 1981, this subsidy came to \$384 per pupil in government schools. 9/

If all three of these were taken into consideration, the gap between Federal "aid" to government schools and "aid" to private schools would be even wider. Exactly how much wider is impossible to tell without more extensive research.

But even without such research, it is clear that the Reagan "subsidy" to private schools will come to less than one percent of total government spending -- Federal, state, and local -- on government schools. If "equity" is defined in such a way as to bar any tax relief whatever for parents who choose private schools, then this proposal is inequitable, but not otherwise.

Lawrence A. Uzzell President LEARN, INC.

NOTES

- 1/ Figures in this paragraph are from "Estimates of Federal Tax Expenditures for Fiscal Years 1982-1987," Publication JCS-4-82 of the Joint Committee on Taxation, U. S. Congress, Washington, D. C., March 8, 1982, pages 12 and 17. Note that they are based on tax payments from individuals only, not businesses.
- 2/ Figures in this paragraph are from the "Statistics of Income Bulletin," Internal Revenue Service, Fall 1981. Note that they represent actual tax payments, not the Federal revenue loss caused by such payments -- unlike the figures in the preceding paragraph.
- According to Kenneth Simonson of the U. S. Chamber of Commerce, 20 percent is "a very conservative estimate." Telephone conversation with Mr. Simonson, September 1, 1982.
- 4/ Statistical Abstract of the United States: 1981, U. S. Department of Commerce, Washington, D. C., page 284.
- <u>The Condition of Education</u>, 1982 edition, National Center for Education Statistics, U. S. Department of Education, Washington, D. C., page 44.
- 6/ Briefing materials from the Department of Education on "Reagan Administration Tuition Tax Credit Proposal, April 29, 1982.
- 7/ The Condition of Education, op. cit., page 44.
- 8/ Telephone conversation with Dr. Vitullo-Martin, September 1, 1982. Some of these donations come from individuals whose incomes are too low to make it worthwhile for them to deduct specific charitable or educational contributions.
- 9/ Briefing materials on "Reagan Administration Tuition Tax Credit Proposal," op. cit.

January 15, 1982

President Reagan The White House Washington, D.C. 20500 008.4

cle

Dear Mr. President:

We, the undersigned organizations, do thank you, Mr. President, for your public recognition of the validity and importance of parental choice in education, and for your vocal support of tuition tax credits.

As a necessary step to consideration of tuition tax credit in the 97th Congress, we urge you to include fiscal recognition for such legislation in your 1983 budget and budget message.

Donald Howard, Accelerated Christian Education

Ben Partin, Association of Christian Schools International

Frank Brown, Association for Personal Rights in Education

James W Skillen, Association for Public Justice

Michael Ruiter, Christian Schools International

Douglas Shaddix, Coalition for America

Howard Phillips, The Conservative Caucus

Robert Marlowe, Council for Educational Freedom in America

Phyllis Schlafly, Eagle Forum

Onalee McGraw, Heritage Foundation

Rev Vincent Duminuco, S.J., Jesuit Secondary Educational

Association

Kirby Ducote, Louisiana Federation-Citizens for Educational Freedom

Irene Perrizo, Minnesota Federation-Citizens for Educational Freedom

Leonard Knobbe, Missouri Federation-Citizens for Educational Freedom

Ronald S Godwin, Moral Majority, Inc.

Robert Baldwin, National Association of Concerned Parents and Educators

John Meyers, National Catholic Education Association
Bill Billings, National Christian Action Coalition
Marilyn Lundy, National-Citizens for Educational Freedom
Vincent F Brugger, Pennsylvania Federation-Citizens for
Educational Freedom

Copy to:

Martin Anderson

James A. Baker, III

Secretary Terrel H. Bell

Robert Billings

Martin Blackwell

Jack Burgess

Michael K. Deaver

Senator Robert Dole

Mrs. Ann Fairbanks

Charles Heatherley

Edwin Meese, III

Dr. Thomas Melady

Charles O'Malley

Donald Regan

Daniel Rostenkowski

David Stockman

The Clarence House 4530 Connecticut Avenue, N.W. Washington, D.C. 20008

September 5, 1981

Dean Hr. Blackwell,

I am writing as a fellow Christian to bring to your attention a matter of grave concern -- our relationship with Israel.

The Bible teaches that God will bless and prosper those who support the Jews and that He curses those who do not. History is filled with examples. Great Britain was an immensely prosperous nation until it withdrew its support from the young nation of Israel. Had Europe defended the Jews during the Hitler era, the entire world might not have become embroiled in World War II. The devastating situation in Iran is a more recent example. The Shah's empire began to crumble when he compromised his formerly supportive position of Israel.

Israel was created by the declaration of nations, not by an act of terrorism. Israel, from its beginning, assimilated all refugees who wished to reside in Israel, something the Arab states denied them. The result of this denial is today's Palestinian terrorists.

Israel is being strangulated economically and militarily by the West as the result of Arab blackmail. The United States, for instance, is willing to sell the airborne surveillance planes, AWACS, to Saudi Arabia who openly professes Israel as their chief enemy, while holding up sales of the same aircraft to Israel. The reason: Israel's recent attacks on Beirut, the seat of the PLO, the city from which all terrorist activities against Israel are directed. What would we American's do if Mexico or Canada started shelling our border communities, destroying lives and property? Why are we refusing Israel the right to defend itself against a deadly enemy, a right we readily assumed against Nazi Germany during World War II, against Communism in Vietnam, and would assume again against Soviet Russia if it became necessary? Why do we have these double standards in our dealings with Israel and its enemies? Why do we permit Arafat, the world's most dangerous terrorist (supported and armed by the Soviets) who testifies to wanting to destroy Israel, access to the United Nations, an organization funded mostly by the American taxpayer, an organization which is fundamentally opposed to most everything America and Americans stand for?

Israel's right to exist is not debatable. Are we -- through indifference, through being misinformed as to the real facts -- encouraging the destruction of Israel?

As God has prospered the nations who stuck with Israel in ancient and more recent times, God will prosper and protect the United States of America in the face of the most serious adversities provided we remain a friend of the Jews. But God will most certainly abandon us if we chose to abandon His people. Genesis 12:3 says, "And I will bless them that bless thee (Israel) and curse them that curse thee." Question: Is our trust in God or is it in our "Allies," whose allegiance has been doubtful at best?

If you are a friend of God, you must be a friend of the Jews. For God loves them. And, sincere prayer for the Jewish people must be translated into action: speaking up for them; supporting them economically, financially, militarily, spiritually.

Most sincerely,

Bellima Ualolivia

Elisabeth (Bettina) Valdivia

cc: Ronald Reagan, President of the United States of America Menachem Begin, Prime Minister of Israel Efraim Evron, Ambassador of Israel to the U.S.

Over

E.B. Valdivia The Clarence House 4530 Connecticut Avenue, N.W. Washington, D.C. 20008

September 5, 1981

FACTS ABOUT ISRAEL

SCRIPTURE

Isaiah 40:1 ... Comfort, O comfort my people, says your God.

Psalms 122:6 ... Pray for the Peace of Jerusalem: May those who love you prosper.

Esther 4:14 ... If you at this time keep still, deliverance and rescue for the Jews will come from another quarter, but you and your family shall be destroyed.

ORIGINS OF AND CREATION OF THE STATE OF ISRAEL

Israel is here to stay, God said to Abraham. "I will give to you and your seed ... all the land of Canaan, for an everlasting possession (Genesis 17:8). God settles the question of whose land it is: It's Israel's. So do the decrees of the nations: Israel was created by a declaration of nations and not by war or by terrorism as her enemies allege.

in 1947, the United Nations Partition Resolution N. 181 (II) allocated a part of Palestine as a "Jewish Homeland." The Arabs rejected the portion given to them.

In 1949, the newly declared State of Israel was accepted into full membership by the United Nations.

The Palestinians were the Arabs who chose to leave israel in 1948 and in 1967 and thus became refugees. Their desire to return to Israel is to destroy her. This is plainly stated in The Palestinian National Covenant.

The World should not forget that the historical right of refugees through two centuries has been productive assimilation in their host countries. Israel assimilated all refugees who came to her shores. The Arab states have denied that right to the Palestinian refugees who came to them. The result of that denial is today's Palestinian terrorists.

THE CHRISTIAN'S RESPONSIBILITY

Sincere prayer for the well-being of the Jewish people also requires speaking up for them.

History teaches that when nations have failed to stand up for Israel or the Jewish people, God has visited them with judgment. God says, "And I will bless them that bless thee and curse them that curseth thee (Genesis 12:3)."

In the free world, seven million Jews buy Israeli products, but seventy million Christians are hardly aware that Israel exports more than Jaffa oranges.

Israel is being strangulated economically and militarily by those Western nations who, through their dependence upon Arab oil, are being blackmailed to boycott Israel. Economic aid is available to Soviet Russia, but is increasingly denied Israel.

There is no hope for Israel within the world system unless Christians commit themselves to active support of Israel -- with prayer, financial help, and speaking up for them.

Israel's right to exist is not debatable. It must continue to exist. The Word of God says that Jerusalem is the city from which Jesus will reign forever and ever. No wonder the hatred of satan is unleashed against Israel and its people.

Our survival as a nation is closely linked to israel. We can chose to support it and enjoy the blessings of God in the face of adverse circumstances. We can deny such support and go under. It's up to us. We can, as God says, chose life or death.

STROM THURMOND, S.C., CHAIRMAN

CHARLES McC. MATHIAS, JR., MD.
- PAUL LAXALT. NEV.
ORRIN G. HATCH. UTAH
ROBERT DOLE, KANS.
ALAN K. SIMPSON. WYO.
JOHN EAST. N.C.
CHARLES E. GRASSLEY. IOWA
'JEREMIAH DENTON. ALA.
ARLEN SPECTER, PA.

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PATRICK J. LEAHY, VT.
MAX BAUCUS, MONT,
HOWELL HEFLIN, ALA.

VINTON DEVANE LIDE. CHIEF COUNSEL. QUENTIN CROMMELIN, JR., STAFF DIRECTOR

United States Senate

COMMITTEE ON THE JUDICIARY WASHINGTON, D.C. 20510

October 8, 1981

Mr. Lloyd McBride, International President United Steelworkers of America Five Gateway Center Pittsburgh, Pennsylvania 15222

Dear Mr. McBride:

I appreciate very much receiving your letter of August 14, 1981, expressing your views on behalf of the United Steelworkers of America concerning Federal legislation I introduced (S. 613) to prohibit any person from using extortion or serious violence to obstruct, delay, or affect commerce or the movement of any article or commodity in commerce. I apologize for the delay in this response, but I thought it important to give your position the personal time and attention it deserved.

Your letter raises a number of issues that deserve a response.

In the first instance, your appeal to me to oppose the bill overlooks our unambiguous disagreement on the appropriate Federal involvement in, and response to, the serious disruption of commerce by violence.

Secondly, your letter is misleading in at least two respects. It implies that the major thrust of the legislation is to reach minor spontaneous "picket line altercations", citing the Enmons case as holding that the Hobbs Act did not apply to "minor acts of violence or threats of violence which occur during legitimate strikes. . .". As you know, the Enmons case involved extremely serious non-picket line violence and enthroned an irrational rule in Federal extortion law that would, for example, permit the kidnapping and execution of a company president to obtain, in the words of your letter, improved wages, fringe benefits, and working conditions during a legitimate strike. If Federal jurisdiction over commerce interrupting extortion by "minor" violence or threats of such violence is objectionable, I would be more than willing to accept--I would offer--an amendment to S. 613 excluding such conduct from the scope of the measure.

Finally, the implication in your letter that the bill is not evenhanded is simply not true. It applies to <u>any person</u> who obstructs, delays, or affects commerce or the movement of <u>any</u> article or commodity in commerce, by robbery, extortion, or serious violence to person or property. The bill <u>would</u> not cover agents of either

· 1/2.

Mr. Lloyd McBride Page 2 October 8, 1981

the employer or employee in a minor picket line melee provoked by anger because there is no extortionate intent involved. Moreover, it would cover agents of both the employer and employee who obstruct commerce by serious personal injury or property destruction. If an imbalance occurs under the bill, it is inherent in the nature of labor disputes and the nature of robbery and extortion as property-taking offenses. That is precisely the reason S. 613 contains new provisions to cover non-property-taking serious violence to person and property that disrupts commerce.

I have no desire to discriminate. I would, if it were in my power to do so, put an absolute stop without any compromise to the disruption of commerce in this country by intimidation and violence, whatever its source. If the bill is deficient in meeting employer violence, I welcome suggestions on how to cure any such defect.

Again, let me thank you for providing me with the opportunity to express my views on this extremely important subject. To promote better understanding of this issue, I wonder if it might not be possible for you to publish your letter and my response together in the United Steelworkers newsletter to the membership and I will reciprocate by placing them in the Congressional Record.

With kindest regards and best wishes,

Sincerely,

Strom Thurmond

Chairman

ST:jw

cc: All Senators

All Representatives

hittaker

Whittaker Corporation 10880 Wilshire Boulevard Los Angeles, California 90024 213/475-9411

June 19, 1981

Mr. Morton C. Blackwell White House Office of Public Liason Old Executive Office Building Washington, D. C. 20500

been sent to Dolan & wleywick You have a you have

Dear Coach:

I thought you would like a copy of the enclosed list of LA-based corporate PACs. It was assembled by the local NAM office as part of a corporate PAC managers roundtable project they are undertaking.

Unless otherwise indicated, all telephone numbers are in the 213 area code.

I hope it isn't too long before we have an opportunity to once again work together. The "CRAO" organizing convention seems like only yesterday!

Give my best to Helen.

Sincerely,

Kevin C. Richardson Public Affairs Specialist

KCR:st

enclosure

RESPONDENTS IN SUPPORT OF A PAC MANAGERS' GROUP

Ameron 268-4111 Anne Ewing

California Realtors 739-8200 Greg Fletcher

Carl Karcher Enterprises 714-778-7131 Michael Elliott

Central Federal S&L 714-236-8852 Rene Gentry

Coca-Cola Bottling Co. 746-5555 Gordon Newton

Fluor 714-975-5890 Debbie Kurilchyk

Glendale Federal Savings 956-4566 George Rodearmel

Home Federal S&L 714-238-7595 Bill Taggart

Irvine Co. 714-644-3204 Mike Stockstill

Litton Industries 273-7860 Leo Thorsness

Lockheed 847-6460 Steve Chaudet

MCA 508-1455 George Smith Newhall Land and Farming 805-255-4053 Mike Neal

Northrop 553-6262 ext. 391 Lily Balian

Occidental Life Insurance 742-3578
Donald Sorensen

Santa Fe International 570-4484 Jim Walton

Sunkist 986-4800 Michael Allderdice

Thriftimart 624-6772
Robert Laverty

Tiger International 552-6308 Earl Erickson

Union Oil 977-6446 Hal Shawlee

United California Bank 614-3958 Pat Trendacosta

Western Airlines 646-9356 Mary Sullivan

Whittaker Corp. 475-9411 Kevin Richardson erojet General 14-455-8534 oseph Lipper

merican Medical International 178-6200 Jennifer Flinton

1110 "

Atlantic Richfield 486-0892 Bob McElroy YVONNE NIX 486-0173

Beckman Instruments 714-871-4848 Stuart Davidson

Beverly Hills S/L 275-4351 Robert Cubbison

Caesars World 552-2711 Carl Propes

California Federal Savings 243-2144 James Eddey

Carter Hawley Hale 620-0150
Donald Livingston

California S/L League 670-6300 John Lannon

City Investing Co. 278-2690 ext 322 Arthur Hull

Coast Federal S/L 623-1351 ext 224 Marilyn Roen

Computer Sciences Corp 615-0311 George Barratt Continental Airlines 646-7232 Tom Currigan

Dart Industries 658-2000 Paul Shay

Southern California Edison 572-1212 James Swofford

Filmways 557-8700 Alan Markizon

First Charter Financial 273-3300 Don Royer

Fleetwood Enterprises 714-785-3500 Dave Marriner

General Telephone of California 393-9311 Alan Gershman

Getty 011 739-2533 Tom Spencer

Gibraltar Financial 278-8720 ext 3006 John Williamson

Global Marine 486-9858 Val Doss

Great Western Financial 852-3475 William Marschalk

Hughes Aircraft 670-1515 ext 5764 James Hurt Hughes Helicopter 305-4364 Arthur Taylor

Imperial Bank 649-4444 ext 5702 Yvonne Paulon

J. G. Boswell 485-1717 John Sterling

Knudsen 744-7000 Helen McGrath

Marlex Petroleum 436-8121 Tom Bouchdux

Mercury S/L 714-842-9333 Mel Kapson

National Medical Entrprises 479-5526 John Bedrosian

Occidental Petroleum 879-1700 Norman Alexander

Pacific Federal S/L 463-4141 Bruce Torrance

Pacific Lighting 689-2846 Dr. W. J. Johnston

Pacific Mutual 714-640-3011 Carroll Grush

Parson 440-3007 Dorn Dicker Pertec Computer 822-9222 Ken Green

Petrolane 427-5471 John May

Provident Financial 714-686-6060 Gordon Blunden

PSA 714-574-2100 Dwayne Wittmeyer

Republic Federal S/L 681-6611 John Wm. Davis

Rohr Industries 714-575-2808 Larry Peeples

San Diego Federal S/L 714-231-1885 Mark Sandstrom

San Diego Gas & Electric 714-232-4252 ext 81752 Gayle Vandermark

Security Pacific Bank 613-6211 John Christensen

Signal Companies 714-457-3555 ext 326 Mike Kelly

Southern Pacific Transportation 415-362-1212 Bob Taggart

Tosco 552-7000 Dr. Camilla Auger Transamerica Insurance ; 742-4264 Edward Draney

Twentieth Century Fox 203-1683
Ray Bennett

Watson Energy Systems 386-5930 Mike Genewitck

Western Gear 636-0911 Beverly Mount

Western Federal S/L 415-342-3033 Henry Duque

Wickes Corp. 714-238-0304 John Hakman

TICOR 852-6340 John B. Warner

Southern CA Gas 689-4128 George Babbe



Life House

Accelerated

Christian

Education,

Inc.

Donald R. Howard, Ph.D. President

Ronald E. Johnson, Ed.S.
Vice President
Development

Daniel Maddalena Vice President Finance

Lewis Bridges
Vice President
Extension

June 28, 1982

Mr. Martin Blackwell Administrative Assistant to the President The White House Washington, D.C. 20001

Dear Mr. Blackwell:

The recent meeting with President Reagan in the White was appreciated. Thank you for so graciously listening while Dr. Janney, Dr. Kienel, and I attempted to articulate the burden and convictions of the Fundamentalist Christian community. I trust that our manner of sharing was not abrasive. Your interest in quality education for church-school children is respected. Perhaps future meetings will help to more clearly bring into focus the sincere and conscientious concern of Christian parents to provide quality training for their children in both academic and Christian matters. Passage of the Tuition Tax Credit bill will help establish public credibility in the existence of church schools.

Respectfully

Dr. Ronald F. Johnson

Vice President of Development

REJ:jo

2600 Ace Lane

Lewisutlle, Texas 75067

(214) 462-1776

Creek Orthodox
Resolution On Tuition Tax Credit

WHEREAS, the President of the United States has proposed to the Congress legislation to provide for a tax credit for tuitions paid to elementary and secondary private and parochial schools which do not discriminate on a racial basis; and

WHEREAS, pluralism is one of the great strengths of our American society and diversity in education is an important contributor to that pluralism; and

WHEREAS, non public schools play an indispensable role in making American pluralism and diversity possible; and

WHEREAS, the continued existence and availability of alternatives to public education tend to strengthen public education through competition and thereby improve the educational opportunities for all Americans; and

WHEREAS, all Americans should have equal opportunities to chose between public and non-public schools and, to force them to chose public government operated schools because of economic circumstances, is an unfair and unjust discrimination against persons of lesser means, and

WHEREAS, increasing numbers of American families are unable to afford non-public school tuition in addition to the state and local taxes they pay to support public schools and therefore tax relief for nonpublic school tuition is necessary if American families are to continue to have a meaningful choice between public and private education at the elementary and secondary level; and

WHEREAS the tax revenue loss occasioned by a tuition tax credit would be small compared to the cost to state and local taxpayers of educating all children in public schools;

NOW, THEREFORE BE IT RESOLVED BY THE CLERGY-LAITY
CONGRESS OF THE GREEK ORTHODOX ARCHDIOCESE OF NORTH AND SOUTH
AMERICA that we urge the members of the United States
Congress to support and enact the President's tuition tax
credit proposal; and be it further

RESOLVED that a copy of this resolution be sent to the President of the United States, the Vice-President of the United States, the members of the United States Congress and the Chairmen and members of their appropriate committees.



Tuition tax credit bill to Congress

Called 'landmark legislation' by CEF president

President Ronald Reagan sent to Congress Tuesday the administration plans for thitton tax credits for children in nonpublic schools, fulfilling a campaign pledge of assistance for parents who support both government and nongovernment educa-

In Washington, first.
Marityn Lundy, president of
Altisens for Educational
President, halled the action
as "landmark legislation
based in the fundamental
and constitutional right of
families to choose" the
education best suited for
their children.

"IT WILL bring a share of equity to education financing," she said, "and will give long-overdue financial' recognition of the major contribution which parents of nonpublic school children make to the total education effort of the nation."

The bill provides that federal tax credits will be given to families for tuition paid to any private, tax exempt elementary and secondary school which does not discriminate on the basis of race. The credit will be given for one half of tuition paid, with a maximum of \$500 per child, to be phased in as follows: 1982 — \$100 maximum; 1984 — \$300 maximum; apd 1985 — \$500 maximum; apd 1985 — \$500 maximum; apd 1985 — \$500 maximum.

Intended as a measure to assist working middle and lower income parents, the full amount of eligible credit would be given only to families whose adjusted gross income was under \$50,000, and would phase out entirely at the \$75,000 level.

MRS. LUNDY said it

MRS. LUNDY said it should be noted that only 10 percent of nonpublic school families have incomes over \$50,000, while 62 percent have incomes under \$25,000, thus disproving the assumption that nonpublic schools are elitist.

"Neither are nonpublic schools high in cost," she added. "The average per pupil cost of all nonpublic schools, including the expensive prep schools, is \$500,

Capuchins elect Italian as head

ROME (NC) — Father Flavio Carraro, a 50-yearold native of San Dona, Italy, is the new minister general of the world's Capuchin Franciscans.

Elected during the general chapter in Rome of the Capuchin Friars Minor, Father Carraro succeds Swiss Father Pasquale Rywalski in the post.

Rywalski in the post.

Father Carraro, who will have a six-year term, was a teacher of theology and Scripture at the Capuchin aeminary in Venice. Italy, at

while the average per pupil cost of the public achools is

Or William Costs, pricessor of education of the distriction of the distriction as the distriction as the distriction as the distriction as the distriction of the dis

THE FORMER superintendent of the Michigan public school districts, Coats disagreed heartily with those who say that tuition tax credits will harm, or even destroy, unblic schools.

even destroy, public schools.
"My goal," be said, "is to
improve public education
and I believe that can best be
done by giving parents
greater choice through more
realistic purchasing power.
Such choice will force poor
schools to improve to keep
students."

Dr. Eugene Linse, chairman of the CEF National Board and professor of political science at Coocordia College, St. Paul, Minn., commented on the constitutionality of tuition tax credits: "The U.S. Supreme Court has approved tax-payers taking a tax deduction for donations directly to

churches. Certainly then it should not be unconstitutional to allow a taxpayer a tax eredit for tuition to a school which is churchaffiliated but also meets a secular purpose as mandated by the state."

attention has been directed recently to the question of sonpublic schools and discrimination, the inference being that many discriminate on the basis of race and that busis of race and that busing has been sould further provide segregation.

These are sotally uniteded allegations," stated less Virgil C. Blum, S.J., president of the Catholic area of Religious and Cril Rights. "According to the Justice Department, of the 20,000 nonpublic schools in the nation, less than 100 have discriminatory policies, and these do not have tax exempt status. Also strong provisions in the legislation state that tuitions paid to such institutions would not be eligible for tax credits."

Opponents claim the loss of revenue through the credits would be intolerable, especially when federal aid to public school children is being cut.

HOWEVER, government figures show that public school federal aid is \$15.6 billion in direct aid and \$14 billion in indirect aid. The cost of revenue loss from tuition tax credits will be approximately \$100 million in 1983, \$600 million in 1984, and \$1.5 billion in 1985 when fully implemented.

pinistrator of school and government programs for the Christian Schools International, points out that actually this legislation besides being justice for parents is a bargain for the appayers.

He stated: "Nonpublic school parents save the nation \$12 billion annually in education costs — costs which would have to be picked up on local, state and federal levels if the 5 million nonpublic school children's parents could no longer afford tuition."

general secretary of the U.S. Catholic Conference, said the result of the president's Sill would be that bousands of sudents, including many who are deterwing but mable to meet the growing benefit from the legislation because of the increased squark apostible

"At the same time parents who are making heroic sacrifices on behalf of their children's education will receive some measure of much needed relief. Such relief is long overdue."

Representatives of the Orthodox Jewish Communi-

Archbishop Hannan's col-

umn does not appear in this week's paper. The archbishop is out of the city. His

column will resume on his

No column

Concern over nuclear war

(From page 1)

The responses to the pert three questions reflect the measure of concern that Catholics have on "the bomb" and the attitude toward Reagan's handling of the international conflicts. First a question related again to Central America.

President Reagan is taking the right course in Central America.

		Strongly				Strongly	No	
		abiec		-		Diena.	- pilitoti	
Total	%	37	36	4	16	10	1	

Fifty percent of the female respondents fall into the first two columns of agreement, while 66 percent of the males either strongly or somewhat agree with Reagan.

I fear there will be a nuclear war within 10 years.

			-	Disagree somewhat		No opinion
Total	%	32	18	13	28	9

To the editors of this newspaper the response to this question may not be as surprising as it is distressing. A total of 66 percent of the males feel strongly or agree somewhat with the proposition that nuclear war is coming within a decade. A total of 46 percent of the females feel the same way.

The proposed defense spending increases are justified.

			Agree semewhat		
Total	%	49 -		12	

A total of 61 percent of the female respondents and 76 percent of the male respondents are on the agreement side of proposed defense spending. The highest percentage of disagreement was among females — 27 percent — who disagree somewhat or strongly to defense spending at the proposed levels. ty, including the Hebrew Day Schools, expressed sup-

important cornersions of Jewith life are family, aducation and desides family aducation and desides of the family design of the family

fairs, Agudath largel of America. Support for all three come together in this tuition tax credit legislation which will give families the freedom to choose the quality and the religious crientation of their children's education."

Copy to Ballion

THE WASHINGTON POST Sept. 23, 1981 File Pution Tax Credit

Administration Sticks by Tuition Tax Credit, With Caveat

The administration yesterday reaffirmed its support of tuition tax credits for families of private school and college students, but indicated that other education programs may have to be cut to make up the cost, estimated at an initial \$2.7 billion a year.

Testifying before a House Education subcommittee, Assistant Treasury Secretary John E. Chapoton said the administration remains committed to the tax credit concept despite its troubles holding down the budget deficit.

However, a League of Women Voters witness warned that the credit would subsidize "segregation academies," and Albert Shanker, president of the American Federation of Teachers, told the panel that the plan would support, with tax dollars, "schools run by cults such as the Moonies or by political extremists such as the Nazis..."

TREASURY NEWS

Department of the Treasury • Washington, D.C. • Telephone 566-2041

Turkon Taplicolita

For Release Upon Delivery
Expected at 9:30 a.m., E.D.T.
September 22, 1981

STATEMENT OF
THE HONORABLE JOHN E. CHAPOTON
ASSISTANT SECRETARY FOR TAX POLICY
BEFORE THE SUBCOMMITTEE ON
ELEMENTARY, SECONDARY, AND VOCATIONAL EDUCATION
OF THE HOUSE COMMITTEE ON
EDUCATION AND LABOR

Mr. Chairman and Members of the Subcommittee:

I am pleased to appear before you this morning to summarize the position of the Treasury Department on tuition tax credits for parents of children attending private schools. As you know, I testified on this general subject, and in particular on the Packwood-Moynihan bill (S. 550), last June before the Subcommittee on Taxation and Debt Management of the Senate Finance Committee.

What I said three months ago, remains equally true today. Tuition tax credits are a matter of considerable personal concern to the President. This Administration is determined to work as closely as possible with Congress in constructing a tuition tax credit bill which provides substantive tax relief to the families of nonpublic school students, and which broadens and enriches educational opportunities and promotes excellence in our schools. Equality of educational opportunity clearly requires that a diverse range of schools -- public and private -- be available to all American families, and that all American families have meaningful freedom of choice among schools. We believe that parents have a fundamental right, and responsibility, to direct the education of their children in a way which best serves their individual needs and aspirations. Moreover, we believe that parental involvement in the decision-making process enhances the quality of education provided and that healthy competition among schools enhances the quality of education in all schools, both public and private.

Private schools are essential to fulfilling our national educational needs. They provide a healthy diversity of approach, and are often a signficant source of innovation and experimentation. But private schools are expensive. Direct grant programs for student aid involve significant administrative costs and effort for the government and families alike. Tuition tax credits may offer a simpler means to fund private education by permitting families to keep more of the money they have earned and to spend that money for the education they themselves select.

As I said last June, the Treasury Department supports the tuition tax credit concept. Enactment of tuition tax credits will recognize the value of our private schools, will assist families in meeting the increasing costs of education and, most importantly, will strengthen the right of parents to decide the education of their children. Because this is a matter of Federal education policy, we are now at work, together with other interested departments, on this important matter. A tuition tax credit working group has been created by the Cabinet Council on Human Resources. This group brings together staff members of the following departments and offices: Justice, Education, OMB, Treasury and the White House Office of Policy Development. This working group has been charged with developing options for the Cabinet Council aimed at moving a tuition tax credit proposal foreward. We are most eager to work with the Congress on it at the appropriate time.

We do wish to discuss particular aspects of the tuition tax credit concept at this time. These are areas of tax policy which we believe the Congress will also wish to address.

First, tuition tax credits have a significant revenue impact, and therefore they must be considered together with other budget matters. For example, we stated last June that the revenue cost to the Treasury of S. 550 would be approximately \$2.7 billion in fiscal year 1983, rising to nearly \$7 billion in fiscal 1986. In a time of severe pressure on the Federal budget, these are clearly significant amounts. Moreover, these estimates would be increased to the extent that direct student assistance programs are reduced or private school enrollments or tuitions increase. Once enacted, there may be additional pressure to increase the amount of the credits. Thus, Congress may wish to consider any tax credit in the context of direct education expenditures, so that the two types of program complement one another and so that the total budgetary cost is at a desirable level.

Second, the question of making the credit available regardless of tax liability must be considered. We believe that refundability would provide assistance to needy families who are not now taxpayers. However, we think that this feature is not desirable from the standpoint of tax policy and administration. It would be both costly and burdensome — for the government and for the families involved — if the credit were made refundable to families who have little or no income, no tax liability and presently no contact with the Internal Revenue Service. Moreover, refundability of tuition credits could set a forceful precedent for the use of the tax system to deliver other types of Federal assistance programs. Congress will surely wish to consider this question carefully.

Third, whether the credit should be "phased-out" based on the income level of the family needs to be addressed. Ability to pay is a traditional consideration in tax policy as well as education policy.

In addition, safeguards need to be considered to prevent unintended "double-dipping" with regard to other tax benefits. For example, students should not be permitted to deduct as trade or business expenses tuition payments eligible for the credit.

Finally, any new provision adds some complexity to the tax law. Once again, families who now do not file tax returns or whose "short form" 1040A returns are fairly simple, could be faced with complex rules and uncertain IRS audits. We must work hard to simplify any provision as much as possible.

There are, of course, many other crucial questions to consider. For example, what grade levels are to be covered? What schools will be eligible? How does the credit relate to direct Federal educational grants? These are all questions of Federal educational policy, not tax policy.

Mr. Chairman, this is an extremely important area of public policy. We applaud the Subcommittee's work in addressing the critical questions which await us.

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Agudath Israel of America, founded in 1922, is a broadly based Orthodox Jewish movement with chapters in major communities throughout the United States and Canada. It sponsors a broad range of constructive projects in the fields of religion, education, children's welfare and social action affecting the lives of young and old in far-flung parts of the Americas, Israel and Russia.



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FOR IMMEDIATE RELEASE:

June 22, 1982

ORTHODOX JEWS SUPPORT PRESIDENT'S TUITION TAX CREDIT INITIATIVE

Washington -- "Orthodox Jews, regardless of background, are united in their support for President Reagan's tuition tax credit initiative," it was asserted here by Rabbi Menachem Lubinsky, director of Government and Public Affairs of Agudath Israel America, a major national Orthodox Jewish group. Joining with other religious and private school leaders when the President announced that he had sent his tuition tax credit initiative to Congress, Rabbi Lubinsky said that his organization "fully supported the Reagan initiative because it finally recognized the rights of parents of children in private schools instead of treating them as second class citizens."

The organization also announced that its network of committees and coordinators in 31 cities under the name "Campaign to Relieve Independent Education" would be mobilized for an intensive campaign to win support in the Congress during the coming weeks. Rabbi Lubinsky said that Orthodox Jews would team up with private school leaders from around the country in an unprecedented cooperative campaign. According to the U.S. Department of Education, there are more than 100,000 students in nearly 550 day schools throughout the country.

In its statement, Agudath Israel said that "the President's plan met all of the objectives that the organization had established when it first became one of the leading advocates for tuition tax credits 15 years ago." It said that the

DIVISIONS: National Youth Commission: Zeirei Agudath Israel, Bnos Agudath Israel, Pirchei Agudath Israel, Bachurei Agudath Israel/Agudist Women's Organization: N'shei Agudath Israel/Camp Agudah/Camp Bnos/ The Jewish Observer/Dos Yiddishe Vort/Commission on Legislation and Civic Action/Commission on Israel/Commission on Overseas Rescue and Relief/Commission on Social Services/Commission on Senior Citizens/ Project COPE (Career Opportunities and Preparation for Employment)/COPE Vocational Institute/Commission on Latin American Jewry/National Commission on Jewish Ethnic Affairs (Judaiscope, Southern Brooklyn Community Organization)/Commission on Branch Service and Development/ Commission on Adult Torah Education: Daf Yoml/ Jewish Education Program (JEP)/Torah Education Network (Reshet Shiurei Torah)/Torah Action Program (TAP) /Project RISE (Russian Immigrant Services and Education) /Russian Immigrant

bill provided only for a \$100 tax credit in its initial year, which will have only a minimal impact on the budget and will certainly not serve as a trade-off for public school dollars. Agudath Israel rejected arguments that tax credits would encourage parents to shift to nonpublic schools. The Orthodox organization added: "It was inconceivable that parents of public schools would give up the benefits of a free education for a minor tax credit." Agudath Israel said that the strict anti-discrimination enforcement of the bill also guaranteed that the measure would not support segregated schools. Finally, the organization said that its attorneys were confident that a tuition tax credit measure would eventually be upheld as constitutional. Rabbi Lubinsky urged skeptics to let the Supreme Court do its job by ruling on the constitutionality of the measure.

Rabbi Morris Sherer, president of Agudath Israel of America, said: "Tuition tax credits is a measure whose time has come. As the nation seeks to return to traditional values, it goes without saying that recognizing the rights of parents to educate their children in the school of their choice is a giant step forward for our nation. By granting parents of children in private schools a tax credit, we will be sending a powerful message that education is one of the highest priorities of our land and that the free exercise of choice is consistent with the democratic principles which have shaped our society."

The organization also expressed the hope that secular Jewish groups which have traditionally opposed a tax credit measure would recognize that tuition tax credits poses no threat to the traditional separation of church and state. It said that the relief provided to parents was merely a form of recognition of their legitimate rights and was in no way designed to change the role of religion in our society.



(202) 659-0016 Robert L. Smith Executive Director

June 22, 1982

The Council for American Private Education (CAPE) and a large majority of its member organizations strongly endorse President Reagan's plan for tuition tax credits. We fully support its major purpose of advancing the goal of equal education opportunity for school children which is now achievable to students only at the college and university levels. The legislation recognizes the critical current reality that for millions of American families the right of educational choice is increasingly negated by educational cost.

Through its focus on the educational costs to taxpaying families of moderate and low incomes, its clear denial of tax credits to families who choose to educate their children in racially discriminatory schools and its minimization of cost effects in a stringent budget period through a three-year phase-in, the plan meets three issues of central importance to member organizations.

CAPE's support of tuition tax credits does not preclude its continued support of and interest in the well-being of public schools. A strong system of diverse schools, both public and private, which meets the needs of our highly pluralistic and educationally demanding society is a crucial cornerstone of the American system. This legislation will broaden participation in that system and increase the commitment of all American families to improved schools of

every kind.

Members: The American Lutheran Church • American Montessori Society • The Association of Evangelical Lutheran Churches • Association of Military Colleges and Schools of the U.S. • Christian Schools International • Friends Council on Education • Lutheran Church — Missouri Synod • National Association of Episcopal Schools • National Association of Independent Schools • National Association of Private Schools for Exceptional Children • National Catholic Educational Association • National Society for Hebrew Day Schools • Seventh-day Adventist Board of Education, K-12 • Solomon Schechter Day School Association • U.S. Catholic Conference. Associated state organizations in Arizona, California, Connecticut, District of Columbia, Florida, Georgia, Indiana, Kansas, Maryland, Michigan, Missouri, New Mexico, Oregon, Puerto Rico, Tennessee, Virginia, Washington, and Wisconsin.



"FTERNAL VIGILANCE IS THE PRICE OF LIBERTY"

The National Christian Action Coalition applauds President Reagan's initiative on tuition tax credits, and will be urging its members to work for passage of this important legislation.

In the last two decades, we have witnessed an unparalled growth in Christian education. As the quality of government education declines, more and more parents are looking to their church to teach their children.

Parents of children in private or church-run schools now carry a double burden in education. They pay for government schools with their taxes, and private school tuition with their limited take-home pay.

I have no doubt that these parents would keep their children in Christian schools whether or not Congress passes the tuition tax credit bill, but it makes sense to provide relief for these parents who carry this double tax burden. Beyond that, a tuition tax credit will make it financially easier for lower income families to enroll their children in private schools.

We look forward to working with the Congress on this legislation.

#

The National Christian Action Coalition has for six years been the foremost legislative conduit between Washington and our nation's Christian schools. The President of NCAC is William Billings, who prior to moving to Washington served as administrator of three Christian schools—in Indiana, Hawaii and Florida. NCAC is happy to provide background and observations on Christian education with members of the press.

From the desk of:

CONNAUGHT COYNE MARSHNER

Editor, Family Protection Report

(LIST A)

Date 4-13-82

This list is all the receive reporters who receive FPR, I thus can be assumed to be interested in family / social issues.

Many, but by no means all, are sympathetic.

— CRCM

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Oklahoma City, OK 74112		The state of the s	
Rhea Wilson ASS ED			
Sacramento Bee	Section 1997 Section 1997 Section 1997		
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WEDNESDAY, JULY 21, 1982 / PAGE 9A

Tax credits and NEA

ee the teachers. See them march up and down. Hear them shout: "Ronald Reagan, he's no good/Send

him back to Hollywood."

Oh, look, Jane, look at the big banner. There are words on the banner. The words say, "Reaganhood: Rob From the Poor and Give to the Rich." See the National Education Association, at its Los Angeles convention, offer convincing proof of why American public education is hard up.

I generalize. The NEA is not American public education, any more than the National Council of Churches is Protestant Christianity. Indeed, with each passing day the NEA seems to worry less about education, viewed as an instructional process, and more about such peripheral concerns as federal aid, union power and the U.S. Educa-

tion Department.

What is the NEA's beef against Ronald Reagan? The beefs are many, given that Reaganism and NEAism are poles apart. Reagan wants, if not to abolish, at least to scale down the education department; NEA sees the department as a means of enforcing NEA gospel. Which gospel includes huge increases in federal educational spending, rather than the financial holddown favored by Reagan.

Worst of all, from the NEA's viewpoint, Reagan proposes tax credits of p to \$500 per child for the parents of private school children. Here, to NEA's way of thinking, is a frontal assault on public education: once such a proposal is enacted, the public-school's customers will pull a mass exodus, making for the promised land of the private schools. Dues-paying NEA members will sit humbly in half-empty classrooms; teaching the educational equivalent of the lame and the halt.

Does the NEA suggest that private school students are boycotting the superlative instruction to be found in NEA-staffed institutions? Or what? Because clearly the public schools are hemorrhaging pupils at a fearful rate. A diagnostician would ask why. A teacher's union president knows that it suffices to talk of racism, selfishness, hatred of poor people and other abstractions.

The perversity of this argument was demonstrated not long ago in an article written for the New York Times by Kenneth F. Dunn, identified as "a newspaper advertising salesman." Dunn evidently is black, though the Times doesn't mention his race.

"On the issue of tuition-tax credits," writes Dunn, "prominent blacks (who oppose tax credits as racist) are out of touch with black people." A New York Times/CBS News survey shows blacks favoring such credits by 2 to 1. Moreover, inner-city blacks many with lower incomes, are big patrons of the Roman Catholic school system, which they see as superior to the local public schools. Some families earn less than \$5,000 a year, yet pay yearly tuition that ranges from \$400 to \$750. "With tuition-tax credits," says Dunn, "parents could choose higher-quality education alternatives. More parents would be able to afford good private schools and, many believe, public school administration and teachers would be forced to provide better educational services to compete for students." -

This sounds so much like "supplyside" economics that it's no wonder NEA isn't impressed. Anyway Dunn submits that, whereas black "leaders" care about affirmative action, black parents care about education. "Black parents just want their kids to be able to read and write, to be able to fill out an application, to be employable. Lowerincome parents should be helped in their efforts to avoid sending their children to the woefully inadequate public schools in inner cities." Meaning that they should receive tuition-tax credits.

Rob from the poor and give to the rich?" Sounds more like the economics of the National Education Association than of an administration strongly in favor of tax credits. But, then, it isn't widely argued these days that the NEA is in touch with anybody other than its Washington lobbyists.

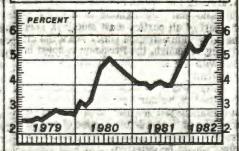
William Murchison is associate editor of the Dallas Morning News.

VESDAY, JUNE 9, 1982

WHITE OAK, MARYLAND

40 CENTS

Jobless Married Men



UNEMPLOYMENT among married men rose to 6.1% of the labor force in May from 6% the preceding month, the Labor Department reports.

George Bush Tries Harder, as No. 2, To Be Team Player

Most Believe He Succeeds, But Right Still Is Wary; Being Haunted by Voodoo

By RICH JAROSLOVSKY

Staff Repertury Tax Wall States doubled washington Ask people in the Rea-

gan White House about George Bush, and the same plicase pops up again and again.

"A team player an integral member of the team," gushes presidential counselor Edwin Meese about the Vice President.

Edwin Meese about the Vice President. "Very much a team player, totally unself-ish," another White House official says about Mr. Bush. Ask the Vice President to describe himself, and the first words out of his mouth are. "I'm a team player.

Indeed he is, Sixteen mouths after taking office, an Ivy Leaguer among the tagebrush rebels. George Herbert Walker Bush has earned his place on the Reagan roster through his answerving loyalty and constant theerleading. It probably isn't too much to say that if George Bush were President, he

Tax Report

A Special Summary and Forecast Of Federal and State Tax Developments

TUITION DEDUCTIONS in Minnesota withstand a constitutional challenge.

A state law allows a state-income-tax deduction for tuition and other costs of dependents in elementary and secondary schools. Citizens who claim the law mainly aids religious schools sued to overturn it as unconstitutional. In 1980, the first-circuit U.S. appeals court found a nearly identical Rhode Island law to be unconstitutional. But a U.S. district court and now the eighth-circuit appeals court have held that the Minnesota law is "neutral" and neither advances nor inhibits religion.

The courts noted that the Minnesota deduction applies to tuition that "free" public schools charge for attendance outside a district, summer sessions, driving courses, and tutoring. The appeals court ruled that the law benefits parents of children in both pubhe and private schools and that any benefit to religion or involvement between church and state is too remote to breach the consti tutional safeguard.

Noting its disagreement with the first-circuit opinion, the court added that

the Supreme Court eventually must re-

HE PUT HIS MOUTH where the IRS said

his money should be.
John C. Raley of Elizabeth, Pa., falsely claimed exemption from withholding and didn't file returns for five years. But he fired off letters to the Treasury Secretary, the IRS, and others, denouncing the unconthe IRS, and others, denouncing the unconstitutional confiscation of my property (for), you and your fellow conspirators. "I am never again voluntarily going to give the IRS one cent," he wrote. In the course of human events, he was indicted on several counts and pleaded guilty of willful failure to file a return for one year.

The IRS also levied a civil fraud penalty of 50% of the tax due. The Tax Court upheld it, but, arguing for himself, Raiev appealed.

it; but, arguing for limself, Raley appealed. Proof of fraud requires proof of the intent to

Mired Minority

Latins Rise in Numbers In U.S. but Don't Win Influence or Affluence

Poor Education, Prejudice, Poverty, Cultural Values All Block Their Progress

Trapped in the Lettuce Fields

By MARILYN CHASE

Staff Reporter of THE WALL STREET JOURNAL, SAN JOSE, Calif. - The very name of this city's Mexican barrio is a warning. Sal of Puedes"-"Get Out if You Can."

For millions of Hispanic Americans, the name urges more than just exit from a drab corridor of bodegas and body shops, crime and credito facil. It speaks of escape from a general state of poverty and powerlessness.

The 14.6 million Hispanics in the D.S.-

60% of them from Mexico, the rest from Cuba, Puerto Rico, or Central or South America—make up the country's second-largest and fastest-growing minority group. But they are far from achieving equivalent social or political standing. Only 13% of His-panic adults are high-school graduates, com-pared with 69% of Anglos, Median family income languishes at 74% of the U.S. average. Hispanics total 6.5% of the U.S. population, but only 1.1% of U.S. Representatives (five of 435) are Latins.

In California, Hispanics are the largest minority group, their 4.5 million total outthrough a combination of poverty, poor edu-cation, discrimination and the language bar-tier. That barrier is kept high by fresh intu-sions of Spanish speakers from across the border. It is estimated that 10% of California Hispanics speak no English at all.

We Want In

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William Raspberry

An Argument For Tuition Tax Credits

"This time," Sister Renee Oliver (O.S.U.) wrote several weeks ago, "I want to get to you before you write your article on the president's proposal for tuition tax credits for parents with children in private schools."

She got to me the other day and, in a long and impassioned interview, laid out her case in support of the proposed tax credits.

Black leaders, said the associate director of Citizens for Educational Freedom, are "inadvertently hurting their own people by locking their children into a system that is destroying them. They should be espousing any way out—tuition tax credits, vouchers, whatever—instead of blindly defending the public school system. Public school enrollments are down, the number of administrators is up, and the amount of money being spent is up, and yet they have a poorer product than ever before."

And how would she change that dismal picture? An important first step, she believes, would be enactment of the Reagan proposal, which would allow parents of non-public school students to deduct 50 percent of the school's tuition—up to a maximum of \$500—from their federal income tax.

Even after our long conversation, I'm not sure precisely how she thinks the tax credit proposal would help those children who are getting the worst of public education: the children of low-income families for whom a 50 percent rebate at tax-filing time would hardly be enough to enable them to afford private school tuitions. The most obvious beneficiaries would be those parents whose children are already in private schools.

She concedes at least a part of the point. "True, tax credits will not help the poor unless a refundability clause is included, and even in that event they probably will not help the notrest of the poor. But it is not wise to hold back all progress until every single individual is included.

As for the fact that the most mediate help would go to those whose shildren are already in private or parochial schools, she sees that as simple constitutional justice. The present system, the says, makes "second class citiates of parents who want their children steeped in moral values—second class citiates because they cannot share equally

in educational tax money.'

Her key point, though, is that our children's salvation lies in "the free, open market, the competitive free-enterprise system, without governmental interference," a system that tuition tax credits would open up to children now languishing in public schools. Given the tax credits, or, more ideally, a full-fledged system of educational vouchers, "I think [new] schools would arise to meet the needs of every child that is out there."

And why haven't those schools arisen already, particularly in Washington, where nearly every reputable private school has a waiting list comprising children whose parents have the money in hand?

"The economic climate is too tenuous," she says. "As long as they can get something for free, parents are not going to be as ready, when the financial crunch comes, to sacrifice for their

children's education."

Would she require the private schools to accept children without regard to race or other arbitrary distinction? And if she would, wouldn't that increase, rather than diminish, the amount of "governmental interference"?

"I don't know," she admits. "The question is too big for me. I don't know what the government or anybody else should do about segregation. But I think that the de facto segregation that is going on in the present system far outweighs the danger of a few segregated schools,"

What, in her view, is the crucial advantage of parochial schools?

"Moral education," she says. As evidence that public school youngsters are not being given adequate instruction in the moral values, she points to such things as school vandalism, thievery and physical violence—problems that tend to have a higher correlation with family income in the school neighborhood than with whether the school is private or public. Are different moral values being taught in the public schools in affluent neighborhoods than

in low-income ones? Perhaps, she says.

Then wouldn't open-enrollment public schools make a difference?

"Private school parents would still be second-class citizens," she says.

She returns to the question of race. Historically, the black community has been very loyal to the public school establishment, hoping to achieve equality and a decent education for their children. But in reality, we have to admit that the public school system has failed the vast majority of black children.

If the public schools continue the academic gains that have been made in the past few years, would tuition tax credits become a less urgent concern?

"I'd still see the same urgency from the religious community's point of view, she concedes.



CITIZENS FOR EDUCATIONAL FREEDOM

SUITE 854 WASHINGTON BUILDING WASHINGTON, D.C. 20005

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

FACT SHEET ON PARENTS' RIGHTS IN EDUCATION

- 1. Children belong to their parents, not the state.
- 2. It is the duty of the state to protect the rights of its citizens, not usurp them.
- 3. The right of parents to choose the kind of education they want for their children has been upheld by the United States Supreme Court (1924) and the United Nations Declaration on Human Rights (1948).
- 4. If only the rich can exercise a right, it is no longer a right but a privilege.
- 5. Children in other countries of the world can study religion and moral values without loss of tax funds. Among the countries where they cannot are: Albania, Bulgaria, China, Russia, Turkey and the <u>United States</u>. (We are in the wrong league).
- 6. Government has a virtual monopoly on education. Parents must make great personal sacrifices to pay tuition to non-public schools and also pay taxes to public schools.
- 7. The average cost of educating a child in a non-public school is \$819.00; in a public school it costs \$2,553.00.
- 8. There are five million children in non-public schools. Five million x \$2553 = \$12.7 billion that these parents are saving the taxpayers each year!
- 9. Children from non-public schools have consistently scored as high or higher than children from public schools on standardized achievement tests.
- 10. In our free enterprise system, competition is used to keep costs down and quality high. Healthy competition can only help keep public and non-public school quality up and costs down.
- 11. The First Amendment states: "Congress shall make no law respecting the establishment of religion, or prohibiting the free exercise thereof...." The purpose of this amendment was to prevent the establishment of one state religion. It was not intended to downgrade religion in general. It was not intended to prevent tax support of church related schools because most schools in existence at the time of ratification were church sponsored. For many years after the founding of the public schools, religion was part of the curriculum.

CEF a non-sectarian, non-partisan national organization of citizens and supporting groups dedicated to parents' rights, liberty and justice for all in education.



X

X

WHAT IS A TAX CREDIT?

People who file the long form 1040 income tax return know the answer to that question: all of those items from line 36 through 45 that reduce the final obligation to Uncle Sam. They include credit for contributions for candidates for public office, child care expenses and residential energy credit. Collectively, they reduce the taxes that the individual pays.

WHY DOES THE GOVERNMENT GIVE TAX CREDITS?

A tax credit encourages people to spend money on projects that have a good public purpose. It is an efficient way of accomplishing those purposes without increasing government costs or government bureaucracy.

WHAT IS A TUITION TAX CREDIT?

A tuition tax credit would be another category of tax credit added to those already listed. Under proposed legislation it would permit parents who have paid tuition to a non-public school to deduct 50% of the tuition (up to \$500.00 per child) from the amount of taxes owed to the government.

WOULD TUITION TAX CREDITS DESTROY PUBLIC SCHOOLS?

In the countries that support a dual system, among them Canada, England, Belgium, France and Holland, both systems continue to thrive.

In addition, the competition in education will stimulate a drive for excellence. All schools will have to produce well educated students or lose them to a superior school. Closing schools that do not educate is not a loss for the country!

WOULD TUITION TAX CREDITS FAVOR THE WEALTHY?

The full amount of eligible credit will be given only to families whose adjusted gross income is under \$50,000.00 and will phase out entirely at \$75,000.00.



Only 10% of non-public school families have incomes over \$50,000.00 while 62% have incomes under \$25,000.00.

WOULD TUITION TAX CREDITS ENCOURAGE DISCRIMINATION?

No credit may be taken for tuition to a school which discriminates on the basis of race.

WASHINGTON

June 22, 1982

Dear Father Spiers:

Thank you for joining me as I send our Educational Opportunity and Equity Act of 1982 to the Congress.

This is an important occasion for all Americans. With your help and the help of other leaders we have prepared a tuition tax credit bill which enjoys the strong support of a very broad coalition.

This bill will strengthen pluralism in American education. It will broaden the range of educational choices available to parents and will strengthen public education through competition, thus improving the educational opportunities for all Americans.

Now our focus must shift to the Congress. If we who support tuition tax credits have gauged public sentiment correctly, the Members of Congress will shortly hear, from hundreds of thousands of constituents, a clear message: tuition tax credits is an idea whose time has come.

With your help, I hope this bill will promptly return to my desk for signature.

Romed Reagon

The Right Reverend Edward F. Spiers Archdiocese of Washington 1025 Michigan Avenue, N.E. Washington, D.C. 20017

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Rowed Reagan

The Right Reverend John Meyers President The National Catholic Educational Association Suite 350 One Dupont Circle

Washington, D.C. 20036

THE WHITE HOUSE WASHINGTON

June 22, 1982

Dear Dr. Falwell:

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Sincerely,
Romand Reagan

The Reverend Jerry Falwell, D.D. Moral Majority
Thomas Road Baptist Church
Lynchburg, Virginia 34514

WASHINGTON

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The Reverend John Giminez Rock Church Virginia Beach, Virginia 23464

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Romed Rengan

The Reverend Melvin Hodges Director Foundation for Christian Education 6734 Glen Oaks Drive Baton Rouge, Louisiana 70812 To be typed on the President's pale green letterhead to the attached list of attendees coming to meet with the President June 22, 1982.

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Ronald Reagan

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Sincerely.

Brigadier General Benton K. Partin 8908 Captains Row Alexandria, Virginia 22308 Dear Monsignor Spiers:

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President
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Suite 350
One Dupont Circle
Washington, D.C. 20036