

IRS MUST IMPOSE RACIAL RULES ON CHRISTIAN SCHOOLS

Another item appearing in the literature I receive from the ACSI is the report concerning a newly written *Religious Liberty Amendment* being prepared for presentation to the U.S. Congress to prohibit the Federal government from implementing IRS (Internal Revenue Service) racial rules on Christian Schools. I quote from Volume 14, No. 2, of "Christian School Comment," a leaflet edited by Dr. Paul A. Kienel, and published monthly by the ACSI.

U.S. District Court Judge George Hart ruled July 8 in Washington, D.C., that the Internal Revenue Service must impose racial rules on Christian Schools. At the present time, his order applies only to the private and religious schools in Mississippi because of a private school racial discrimination case originating there in 1969. Obviously, a U.S. federal court judge cannot establish a federal court ruling that applies to one state only. His decree for Mississippi will, in short order, become the law in every state. Judge Hart has ordered the IRS to impose stiff affirmative action guidelines on Christian schools that have come into existence or have increased in their student enrollments from the time the public schools began racial desegregation — a time frame that may be different in each area of the country. Judge Hart's affirmative action guidelines would generally not apply to those Christian schools established prior to the mid-fifties which have not increased in enrollment since that time — a rare Christian school indeed. Judge Hart has, in effect, decreed that all Christian schools that have come into existence since public school desegregation are presumed "guilty" of racial discrimination. The "guilty" Christian school may have a clear non-racial discrimination policy but this alone is not adequate. The new affirmative action guidelines will establish a government formula for racially balancing the student body, the faculty, the school board and/or church board. Failure to comply will mean the loss of tax-exemption. Contributions will no longer be tax-deductible. If the school is under corporate auspices of a church (80% of our schools are church sponsored), the entire church will lose its tax-exemption. This is a very serious matter. It is also a serious matter for independent religious schools.

Judge Hart is ignoring the religious liberty implications in his ruling. The *Green vs. Regan* case as it is called, makes no distinction between private schools and religious ministry schools. The case originated in 1969 when a black family in Mississippi sued the IRS for granting tax-exemption to a private school (not Christian) that practices racial discrimination in student enrollment. The case worked its way up to the federal court level without religious school or church ministry implications being considered. In 1980, ACSI asked Attorney William Ball to represent ACSI member Clarksdale Baptist Church School as an "intervener" in the *Green/Regan* case. The "intervention" was reluctantly granted by Judge George Hart. In effect, Clarksdale Baptist Church School became a part of the case in behalf of all Christian schools so that religious liberty issues will be considered as the case moves up to the U.S. Supreme Court. The case

was delayed for a considerable time waiting for the Bob Jones decision. Now that the Bob Jones case has been decided, the Green/Regan case has been activated by Judge Hart with considerable speed. A few days ago Attorney Ball appealed to the U.S. Court of Appeals for a delay of Judge Hart's directive to the IRS to impose their racial rules on Mississippi schools. His appeal to the higher court was denied. It will be a year or more before the Green/Regan case reaches the Supreme Court. To date, it is one of the longest cases on record. In the meantime, the IRS will be forced to implement the affirmative action program in Mississippi. Undoubtedly, civil rights groups will demand that IRS rules in Mississippi be expanded to all states.

The real issue is religious liberty. ACSI takes a strong stand against racially segregated schools. Schools joining ACSI must affirm annually that they do not discriminate racially in their enrollment policy. Racial discrimination clearly violates Biblical principles. The issue is not racial. But a serious problem arises when the government forces Christian Schools (in order to gain a prescribed racial balance) to go out into the community and compel minorities to send their children to our religious schools. To do so means we are forcing our religious beliefs on them. It has been demonstrated in numerous federal courts that Christian schools are pervasively religious (Praise the Lord!). To *compel* minority students (by means of free tuition as the guidelines require) to attend our schools violates *their* freedom to accept or reject our Christ-centered education and it violates *our* religious freedom to select only those students, regardless of race, whose parents truly want Bible-centered education. We want students who want Christian education. The skin color the Lord has given them is not our concern. It is a religious issue — not a racial issue.

In the "LEGAL/LEGISLATIVE UPDATE," another newsletter-type publication of the ACSI this complaint of the ACSI is reported and the following paragraph appears.

The ACSI is the only association that provided legal defense funds for the Clarksdale Baptist Church School's legal effort. The costs are heavy. It has been necessary to involve two law firms. We can easily meet those expenses if member schools of ACSI and non-member schools will assess themselves annually at the rate of \$1.00 per student.

The *Religious Liberty Amendment* referred to in the preceding report from the ACSI is prepared and ready for presentation to the Congress. Here is this amendment as it has been prepared.

None of the funds available under this Resolution may be used to carry out proposed revenue procedure 4830-01-M of the Internal Revenue Service entitled "Proposed Revenue Procedure on Private Tax-Exempt Schools" (44 F.F. 9451 through 9455, February 13, 1979, F.R. Document 79-4801), and proposed revenue procedure 4830-01 of the Internal Revenue Service entitled "Proposed Revenue Procedure on Private Tax-Exempt Schools" (43 F.R. 37296 through 37298, August 22, 1978, F.R. Document 78-23515), or parts thereof.

None of the funds available under this Resolution may be used to formulate or carry out any regulation or requirement which places

any private, religious, or church-operated school under a presumption of guilt of racial discrimination and compels the school to prove its innocence.

None of the funds made available pursuant to the provisions of this resolution shall be used to formulate or carry out any rule, policy, procedure, guideline, regulation, standard, court order, or measure causing the loss of tax-exempt status to schools that have open admissions policies unless the court order or any other of the aforementioned requirements was fully in effect prior to August 22, 1978.

The ACSI Executive Director concludes by saying there are several ways the Christian school supporter can help. One way is to write letters to your U.S. Senators and your U.S. Representative in Washington, D.C., and urge them to support the *Religious Liberty Amendment*. This amendment stated above asks Congress to amend the annual Treasury Appropriations Bill to cut off federal funds for IRS affirmative action guidelines directed toward churches and religious schools. Director Kienel provides the addresses one needs to write the congressmen. The second way one can help is to contribute to the ACSI Legal Defense Fund.

I fear that we are often unaware of the things that are happening around us. I know that the schools in which we educate our children (Protestant Reformed Christian Schools) have had seemingly little interference from the state. Perhaps such interference is closer than we might know.

CHANGES IN COMPULSORY SCHOOL ATTENDANCE REQUIREMENTS IN COLORADO

The "Legal/Legislative Update" of October, 1983, also reports that the State of Colorado has greatly reduced compulsory school attendance requirements for Christian schools. On June 3, 1983, Colorado's Governor Richard Lamm signed into law sweeping changes that greatly benefit Christian schools. Under "Jurisdiction — board of education" the new law reads: "Nothing in this article, except for the provisions of section 22-33-104 (2) (b) and the attendance records required under section 22-1-114, shall be construed to give the state board of education or any board of education jurisdiction over the internal affairs of any nonstate independent or parochial school in this state."

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