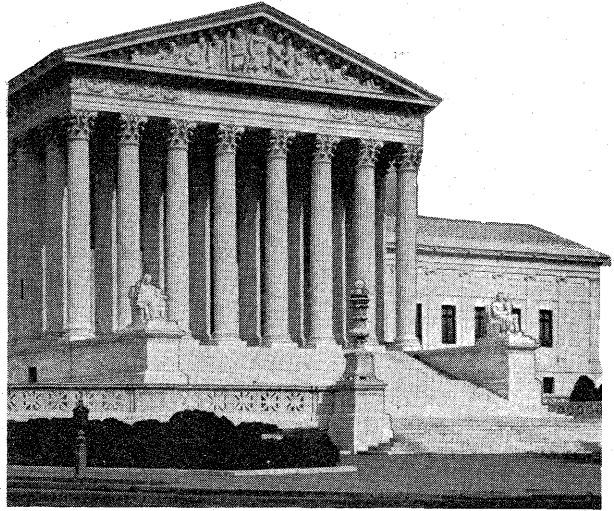
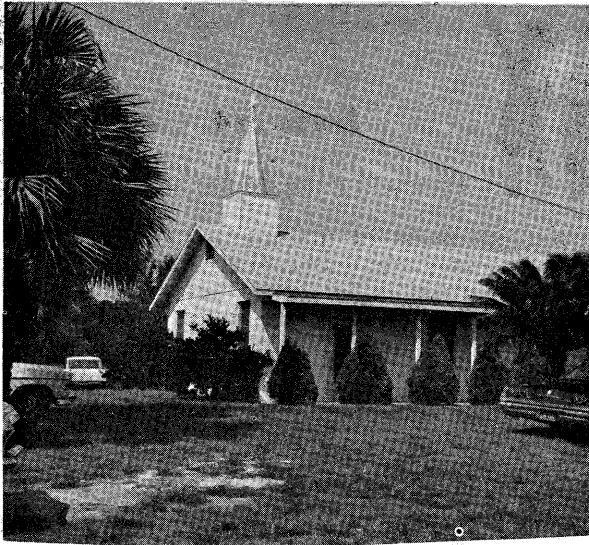


**CAN
THE
COURT**



**CLOSE
THE
CHURCHES?**





CAN THE COURT CLOSE THE CHURCHES?

This is a question we might ask in view of pending legislation affecting religious institutions, and in light of cases appearing before the courts.

In a poll reported by the Columbia Broadcasting system, eight out of ten Americans favor the taxation of churches, and almost every member of Congress favors it. (N.Y. TIMES IN TEMPO, June 15, 1969, by Edward B. Fiske)

From time to time cases appear in our courts relating to the taxing of church properties. This book was written to alert Christians as to what could happen were this to happen.

As Oswald J. Smith has stated: "The easiest way to get rid of the church is to tax it." We trust this book will prove to be an eye-opener to many. It will inform you as to the threat facing America were our religious institutions to be subject to taxation.

P.S.: In May, 1970, the U.S. Supreme Court ruled 7 to 1 in favor of tax exemption for churches. This treatise is designed to show that the day may be imminent when churches could be taxed.



Foreword



IT CAN'T HAPPEN HERE!

When the issue of 'prayer and Bible reading in our public schools' first came before the highest court very few were aware of it. This was in September of 1959. In discussing this with ministers and fellow-Christians the general consensus of opinion was - "It can't happen here!" It was declared that our highest court would never rule prayer and Bible reading out of the public schools.

In October, 1959, we went to Washington to discuss this issue with officials and found the case was then definitely on the court docket scheduled to be heard.

We then urged radio listeners to write in their letters of support of this practice. These letters were then framed in an attractive album and forwarded on to Dwight D. Eisenhower, who was then president of the United States. This was in November of 1959, and a few days later a letter of acknowledgement came from the president.

Finally, in October of 1960 the Supreme Court in Washington announced it was indefinitely postponing any hearing in a decision of the case concerning the constitutionality of Bible reading in the public schools.

Now, we can't be sure what happened, but we would like to believe President Eisenhower contacted Chief Justice Earl Warren, saying he didn't want this case decided while he was president.

Anyway, for four more years the boys and girls throughout America had the privilege of having classroom devotions at the beginning of each school day where this practice was observed.

Then in June of 1963, upon the insistence of Madalyn Murray O'Hair, the court ultimately decided, stating: "We hold that the practices at issue, and the laws requiring them, are unconstitutional." Thus, prayer and Bible reading were ruled out of the classroom.

Now, with a case pending in the Court that would take tax-exemption privileges away from churches, etc., again voices are being raised, saying - IT CAN'T HAPPEN HERE!

We would hope these voices are correct, but we can't forget what happened in the Prayer and Bible Reading case. IT DID HAPPEN HERE!

THE THREAT FACING THE CHURCHES!

U.S. News & World Report notes: "Little by little, churches in this country are losing tax exemption on all but strictly religious activities!"

For instance, in New York, a supreme court justice has ruled that Temple Beth Shalom should not be exempt because of property which it leased for use as a day camp to a profit-making organization.

In Kansas, the legislature has repealed a law which had granted exemption to buildings used as parsonages. In Phoenix, Arizona, too, from now on church parsonages will be taxed.

In Ohio, a Lutheran home for the aged lost its tax exemption in a case which came before the courts there.

In Pennsylvania, Milton W. DeLancey, secretary of the Pennsylvania State Association of Township Supervisors, has proposed the elimination of all exemptions, including that of governmental and authority exemptions. By implication churches, too, would be included.

Already, in Harrisburg, the city has begun to tax church parking lots.

And in Pittsburgh a tax has been placed on the gross income of hospitals, universities, and many other non-profit institutions and organizations, requiring \$6 of every \$1000 received to be paid to the city.

In Nashville, Tennessee the tax assessor recently revoked the property tax exemption on facilities of six major religious groups.

Even in Anchorage, Alaska, church property not used for religious or charitable purposes is bringing in \$20,000 revenue each year as more strict tax laws are being enforced.

So, you might say the war is on against the church, and particularly in opposition to the tax exemption of properties held by religious groups but not used directly for worship.

Minnesota has placed on its 1970 general election ballot a constitutional amendment that would allow voters to indicate what kinds of property should be tax-exempt. The amendment would preserve the exemption granted to church and school property, but would allow lawmakers to determine what kind of church and school-related properties which are not exempt, as prospects for taxation in the future.

In Ontario, Canada, a government-appointed committee has approved a plan whereby churches, hospitals, private schools and charitable organizations would be required to pay property taxes.

According to the plan, it was recommended church properties be assessed at 5% of actual value for the first

year of taxation, and rising 5% each year for seven years until 35% of the assessed value would be taxed.

Canadian churchmen have voiced concern for the tax plan, particularly those heavily in debt, if a property tax is initiated.

Oregon's state legislature has already passed a bill which would tax churches, hospitals and fraternal groups 25% of the normal rate. Already this has caused great protest by church groups. Methodist minister, Allen Lambert, called the move "the most heinous rape of mankind which can be perpetrated," saying: "You can call this Fascism, Communism, or what have you. You cannot call it Americanism."

Members of a church in Western Pennsylvania (Bower Hill Community Presbyterian) became interested enough in the tax threat to visit the local tax assessor. They wanted to find out how much tax they would have to pay on their church property providing they were to pay their full share of the taxes. They were stunned with disbelief when the assessor figured it out that \$16,000 would be owed annually if this church were to pay taxes. With a budget of \$180,000 a year this might be possible, but for how long, nobody knows.

J. Howard Pew, business executive and well-known churchman, says: "The church is God's instrumentality for the spread of the Gospel...it is intolerable that we should permit political authorities to impose a tax on gifts to spiritual institutions."

On the other hand, there are those like the two Detroit clergymen who think the churches should be taxed. "Too long have we churchmen had a free ride in America," they declared, saying: "it is time for us to pay our community fare."

There are some who warn that unless the churches start to pay taxes the government may soon go bankrupt.

For example, Senator Harry F. Byrd of Virginia called attention to the staggering indebtedness of this nation. Observed the Senator: "Total debt - federal, state and local, corporate, and private - now totals more than a trillion dollars."

Herein lies the problem. Governments seem to grow poorer while the churches seem to be getting richer. As Margaret M. O'Brien writes: "The financial resources of government, particularly at the local level, appear sometimes to dwindle before our eyes when we contemplate the vast, complex, and right-now needs of this nation. And yet, (she notes) at the same time, the wealth of the nation's churches continues to grow, having already reached incredible dimensions, thanks in large part to TAX EXEMPTIONS."

Fearful of what might happen, LIBERTY magazine warns: "Unless something is done to prevent the growth of tax-exempt business income, there is no reason why some church or combination of churches should not someday own most of the commercial wealth of the U.S."

What about the wealth of the churches?

The December 30, 1967 issue of the SATURDAY EVENING POST had this to say: "Church and church-related institutions hold land and buildings alone - aside from securities - worth \$ 80 billion."

In an article entitled: "Who Owns America", this magazine went on to reveal - "The Roman Catholic Church the largest religious institution in the U.S., has assets estimated at \$ 44.5 billion, or more than the combined assets of General Motors, RCA, General Electric, U.S. Steel and Standard Oil of New Jersey."

Martin A. Larson reports the "visible wealth" of Protestant churches stands at \$28 billion, and \$7 billion for Jewish.

The Rev. Eugene Carson Blake, liberal leader of the World Council of Churches, notes: "The growing wealth and property of the churches was partially responsible for revolutionary expropriations of church property in England in the Sixteenth Century, in France in the Eighteenth Century, in Italy in the Nineteenth Century, and in Mexico, Russia...(to name a few examples) in the Twentieth Century." Blake warns that if the pattern of accumulating tax-exempt properties by the churches continues, it may within a century "present the state with problems of such magnitude that their only solution will be revolutionary expropriation of church properties..."

While in our nation's capital, I found congressmen greatly concerned over the rising wealth of our churches which accounts for 3/5 of all the tax-exempt, privately-owned real estate in the land. Quoting one of the witnesses who appeared at a congressional hearing, it was stated: "We are certain that there are millions of dollars which are going to the benefit of religious organizations when they really belong in the coffers of the tax collector."

Already the government has cracked down on some of these church-related businesses such as the Catholic-owned distilleries operated by an order known as the Christian Brothers, which had not been paying taxes on its liquor business. Finally, in 1961, it was ordered by the government to pay nearly \$4,000,000 in taxes.

The Cathedral of Tomorrow of Akron, Ohio, is another target of those who point to the unrelated business activity carried on by the churches. Among its many enterprises is Brooklyn's Real Form Girdle Co., the Unity Electronics Company of Elizabeth, N.J., and the Shopper's Fair in

Akron. Rex Humbard, go-getting pastor, when questioned about these dealings replied: "If the Catholics, the Baptists, the Episcopalians weren't doing it, we wouldn't do it!"

The Mormans, too, own a great number of commercial businesses including a newspaper, radio and TV station, hotels, mercantile and banking establishments, also hundreds of "welfare farms", with one here in Florida of 740,000 acres with 100,000 head of cattle.

The church-owned, tax-free property is said to have grown to a huge \$80 billion. If this property were taxed it is reported it would bring into government coffers \$2 billion annually.

No wonder MISSION magazine, published by the American Baptist Denomination reports: "An accumulation of property to religious organizations has reached the point where it is embarrassing."

In France, about 15 Catholic families sent a joint letter to the ecumenical council meeting in Rome in which they referred to Peter who once remarked, saying: "Silver and gold have I none..." Inquired the letter, "Can the successor of Saint Peter and his disciples repeat these words....?"

While fearing great hardship would result were the churches forced to pay taxes, with evangelical and missionary ministries suffering the most, it is admitted that the professing church has grown fat, using its wealth to improve its image rather than to proclaim the saving Gospel of redemptive grace through Jesus Christ, or helping to meet the social needs of mankind.

As our Lord evaluated the Laodicean church of the Endtime, he pictured it as being "rich, increased with goods, having need of nothing." What a picture of the churches of our day!

Our Lord then goes on to describe this church of the latter times as "wretched and miserable, poor, and blind, and naked." Indeed, what a description.

The Apostle Paul in describing the state of incomplete victory over one's fleshly passions, declared: "O wretched man that I am! who shall deliver me from the body of this death!" (Rom. 7:24)

How many are 'wretched', who have never gotten the victory over degrading lusts and consuming passions. They yield so quickly to sins of the flesh.

The Apostle goes on to declare, "I thank God through Jesus Christ our Lord." Indeed, when we surrender all to Jesus Christ and the Holy Spirit occupies the throne of our lives then we can be victorious over our wretchedness.

Beloved, we have a right to question our relationship with Christ if we have never made this full surrender.

For we read: "They that are Christ's have crucified the flesh with the affections and lusts." (Gal. 5:24)

Unless we die to self and yield to Christ, we will be forever wretched. O that we might come to the place where we can say, "Not my will, but thine be done," and His peace will flood our souls.

Secondly, our Lord says of the Laodicean Church of this present age that it is 'miserable', meaning "it is to be pitied."

Remember Paul writes in 1 Cor. 15:19, "If in this life only we have hope in Christ, we are of all men most miserable."

How many there are today whose names are on church rolls, who have a record of perfect attendance, and may be active in the church in some capacity, but who have never been 'born-again'!

Indeed, these folk are to be pitied - who have a hope in this life, but who do not possess eternal life!

Let me ask you - Are you born again? Jesus said, "Except a man be born again he cannot see the kingdom of God." He spoke these words to Nicodemus, a religious Pharisee, who thought he would get to heaven just by trying to do good, keep the ten commandments, and treat his neighbor right.

No, my dear friend, unless you trust the blood of Christ for your personal forgiveness, and invite him into your heart and life to change you from within in an experience we call 'being born again' we are of all men most miserable. We are to be pitied because we must be born again to gain entrance into God's kingdom.

Thirdly, note the Laodicean Church of the Endtime is described as being 'poor'.

Oh yes, to look at the building with its spacious surroundings, its lovely landscaped terraces, its tall stately steeple, or to walk into that lovely edifice with thick, cushioned rugs and air-foam seats, with air-conditioning plus all the comforts of home including kitchen and dining facilities, and a recreation room that is 'out of this world.' Such a church could no doubt say it is "rich, and increased with goods," but with no gospel message for the lost, no message of salvation for the sinful, no mercy extended to the lowly, such a church is POOR!

To this church our Lord counsels, saying: "I urge thee to buy of me gold tried in the fire that thou mayest be rich!" It is trials, and various testings that enrich the lives of Christians. That's why I believe that persecution is coming to the Church like countless Christians are already experiencing it in various parts of the world.

Then notice, concerning the Laodicean Church we read it is 'blind'. What does it mean to be blind?

Well, in order to understand the meaning of this we must

turn back to Peter's second Epistle where we read: "And beside this, giving all diligence, add to your faith virtue, and to virtue knowledge; and to knowledge temperance; and to temperance patience; and to patience godliness; and to godliness brotherly kindness; and to brotherly kindness charity. For if these things be in you, and abound, they make you that ye shall neither be barren nor unfruitful in the knowledge of our Lord Jesus Christ. But he that lacketh these things is BLIND..." (2 Pet. 1:5-9)

Did you hear it?

You see the Christian life is not merely the making of a decision for Christ. That is the first step. That is the key that unlocks the door to eternal life. Now there should be growth and development and your life should give forth every indication that you are a believer in the Lord Jesus Christ.

If you do not show this growth something is the matter. "He that lacketh these things," the Scripture says, "IS BLIND".

May God help us!

Finally, concerning these Laodiceans the Bible says they were 'naked.' It isn't difficult to understand that description in our day, is it? As nudity characterizes the deteriorating culture of our time, so many Christians give evidence to spiritual nakedness - they are void of the garments of Christ's righteousness.

So our Lord is seen saying: "Buy of me...white raiment that thou mayest be clothed, and that the shame of thy nakedness do not appear."

How sad to speak to someone about their need of Christ and they will reply, "Well, aren't we all going to the same place? It doesn't matter what road - what religion you follow!" What a falsehood from Satan! Peter declared: "There is none other name given under heaven whereby we must be saved!" Only by trusting Christ, and receiving His righteousness, can we be truly converted.

You see, if I could get to heaven just by trying to do right, or being good, or following a religion, then Jesus would never had needed to come and die on a cross for my sins. But God ordained that man could not be saved in any other way than for Christ to come to save us. And because he loved us he was willing to pay the supreme penalty suffering our death, taking our punishment for our sins...so that we might go free.

Thus the gift of God is eternal life through Jesus Christ our Lord. As you would receive a gift so you accept eternal life through Jesus Christ. And as you put on a garment, so you become clothed with Christ's righteousness. For God sees you as one of his righteous children the moment you take Christ as your Saviour and Lord. Thus, we are

no longer naked but clothed with the righteousness of the Lord Jesus Christ.

Today as we have discussed the Church, its wealth, and the threat of taxation, may we be sure we are a part of that true church, that invisible body of believers who love Christ, of whom it is said that the very gates of hell shall not prevail against them. The true church of born-again believers are citizens of heaven, who need fear neither death nor taxes. Remember, it is by receiving Christ as our Saviour and Lord that we become members of this true Church. God grant it. Amen.



SHOULD THE CHURCHES BE TAXED?

Jesse Merrell, writing in LIBERTY magazine, says: "If you like to play with words, a reversal in Court thinking could be read into the names of the retired Chief Justice and his successor. The first two names of Justice Burger, successor to Earl Warren, are Warren Earl!"

The question is being asked will the new Chief Justice be a reversal of the former chief justice in changing the role of the Supreme Court?

In an unprecedented case now before the high tribunal the Court has been asked to decide the constitutionality of granting church property tax exemption.

Previously, during the past 12 years, the Court had refused to consider such a case although it had been introduced at least four times before.

The National Conference of Christians and Jews made a study of this subject of Tax Exemption for Churches, declaring the Court would probably not decide this issue "unless and until (1) tax exemptions are interpreted as being the same as 'appropriating money for religion'; (2) tax exemptions given other types of charitable organizations are removed, and (3) economic necessity forces it to be done."

Well, the pressure is on. Colleges, and hospitals as well as churches and other non-profit agencies are being scrutinized as sources from which to derive tax income.

As Dr. Edward D. Eddy, President of Chatham College observes: "The entire philosophy of the tax-exempt public institution is under attack."

The case before the court involving taxation of church properties was brought by Frederick Walz, a New York lawyer.

Walz contends that the New York State constitution which exempts churches from real estate taxes, is increasing his own personal taxes, thus compelling him to support churches. This, Walz maintains, violates the right of religious freedom which the U.S. Constitution guarantees him.

Reaction to the Supreme Court's decision to hear this case has generally been bewildered.

For instance, William R. Considine, the general counsel for the United States Conference of Catholic Bishops, has stated: "We are very surprised that this matter has come up since the Supreme Court has rejected similar cases in an unbroken line since 1877, including two cases in the 1960's."

Franklin Salisbury, who serves as house counsel for Protestants and Other Americans United for Separation of Church and State commented that this was an 'idiot case to accept.' He said he did not know whether by accep-

ting this case the Court was trying "to earn some good will for a change, or maybe some bad will."

Salisbury expressed an opinion that the Court will rule that churches are not to be taxed on the church proper or their schools, but that the Court will hold taxable the secular activities of churches.

The National Observer points out: "Some who favor continuing tax exemption for churches take the view that 'the power to tax is the power to destroy'; and since the Constitution forbids governments from destroying religion, these church defenders argue, it cannot impose taxes on churches."

Then this newspaper calls attention to others who say "churches have been given such tax breaks in return for teaching good morals and good citizenship, plus providing public-welfare services through their school, hospitals, and other charitable institutions - services that would otherwise have to be paid for by governments at all levels."

Will these arguments be sufficient to prevent the churches from ultimately being taxed?

In the case involving prayer and Bible reading which came before the highest court it was declared - "the State must be neutral", and this is interpreted to mean that the State cannot support religion. If this is true, that the government cannot support religion, then tax-exemption for churches may be ruled 'unconstitutional'. For this reason we might regard this case with all seriousness. For what happened in Russia could happen here.

What happened in Russia? Let's take a look.

William Z. Foster, one-time head of the communist party in the U.S.A., declared concerning the churches of Russia... "the main action taken by the government has been to sever it from the state and to cut off the huge subsidies the church received under Tzarism!"

Did you hear it?

The churches in the Soviet Union were not necessarily forced to close, but rather by taking away gratuitous services or subsidies the church went out of business because it could not meet expenses. Large spacious Cathedrals became museums, or were torn down. That's why in America our tall, stately church structures may prove to be a 'boondoggie' instead of a blessing. How many churches would be able to stay open if forced to pay upwards to \$20,000 to \$50,000 and more in taxes?

Corris Lamont in the book entitled SOVIET RUSSIA AND RELIGION writes: "While there is complete freedom of conscience and worship in the Soviet Union, the church no longer receives any financial support from the government... No mere majority vote of the people in a community leads to the shutting down of a church as long as there is a substantial number of persons, no matter how much in

the minority, who wish to worship in a church, it is kept open!"

Well, this is how we are informed that the churches operate in the Soviet Union today. What we are not told is that there is much persecution, and many found seeking to evangelize are arrested, imprisoned, and oftentimes sentenced to Siberia.

As Dr. Oswald J. Smith writes: "Persecution is coming; make no mistake. Satan hates the church and if he can tax it, he will. Anything to get rid of it."

Declares Smith: "Russia did not have to close the churches; all that was necessary was tax them out of existence."

For that reason, ladies and gentlemen, we are concerned about the case now before the highest court in Washington and would call this nation to prayer for our beloved country at this time of extreme peril.

Andrew D. Tanner, a prominent Nashville, Tennessee attorney lists several reasons why tax exemptions should either be removed or modified. (1) It is without scriptural justification; (2) everyone should bear his share of the cost of government; (3) exemption is a subsidy from the government; (4) hostility toward the church increases as church wealth increases; (5) the church's witness is crippled by support from business enterprises and decreased voluntary giving deadens its spiritual life; (6) exemption of "unrelated business income" allows for unfair competition with private enterprise; (7) it violates the principle of church-state separation.

Those are the arguments listed against exemption of churches from taxes. Now, Attorney Tanner lists reasons why churches might be permitted to remain tax-free. (1) "The power to tax is the power to control." (2) Church owned business income is used for worthy causes; (3) use of charitable gifts in estate and tax-planning should be encouraged because of high taxes; (4) income tax deductions for contributions to churches provide an incentive to giving; (5) exemptions are given other charitable, fraternal and educational organizations. Churches should not be asked to give up tax benefits while others enjoy a constant expansion of benefits. (6) No action should be taken till Congress completes its study of 'Impact upon Small Business Activities of Tax-Exempt Foundations and Charitable Trusts'; (7) modification of tax exemption should be considered along with other practices which some claim violate the principle of church-state separation."

What will happen we do not know! If the high tribunal rules that tax exemption of churches is unconstitutional it could mean the closing of thousands of churches in America. And it could bring on other decisions that would ultimately close the doors of evangelism via radio and the

TV and printed page in this country.

For this reason we believe we must work for the night cometh when no man can work.

Recently I read the story of a Christian in a communist country who was arrested and imprisoned. Taken into the police interrogation room, he saw a Bible lying on the table.

The interrogation officer asked: "Do you believe that this book is God's Word?"

"Indeed, I do" was the reply.

The official then asked him to turn to Mark 16:18 and read it.

The Christian read - "and if they drink any deadly thing, it shall not hurt them"

"Do you believe that part of the Bible, too?" demanded the officer?

"Yes," was his reply.

The officer then placed a filled glass on the table stating that it contained a deadly poison. "If this book is true as you insist," he chided, "it won't hurt you. To show you we don't play - watch this!"

A large dog was brought into the room and made to drink some of the liquid. In a very few moments the dog was lying dead on the floor.

The officer then looked at the Christian and asked: "Do you still claim this book you call 'God's Word' to be true?"

The man answered: "Yes, I believe it is God's Word. It is true!"

"Then drink the entire glass!" the communist officer shouted, with the doctor looking on.

The Christian knew this was the supreme test. He asked permission to pray before drinking. Taking the glass in his hand, he knelt down and prayed for his family that they might remain steadfast in the faith. He prayed for the officer and the doctor that they might find God and become Christians, too.

Then closing his prayer, he prayed: "Oh, Lord, thou seest how they have challenged Thee. I am ready to die. But I believe in thy Word that nothing shall happen to me. Should your plan be different, I am ready to meet thee. My life is in your hands. As You will, may Thy will be done!"

With that, he lifted the glass and drank it down.

The communist officer and the doctor were surprised. They didn't think he would drink the poison, that he would break first. Then they waited for him to collapse as had the dog. But moments became minutes. And minutes became hours. Complete silence filled the room as they waited for death to strike.

Finally it was the doctor who made the first move.

He took the arm of the Christian and felt his pulse. It was normal. He looked for other symptoms. There were none.

Expressing amazement and astonishment he was dumb-founded. Finally, he slumped into his seat, paused a moment, then reached into his pocket and removed his Party card, tearing it in half and throwing it on the floor.

Reaching out for the Bible, the doctor declared: "From today, I will also believe this book. It must be true. I, too, am ready to believe this Christ who did this thing before my eyes."

My friends, we have the assurance that regardless what happens -even if the highest court in America rules that churches are no longer tax-exempt, and should persecution come - we have the assurance that the gates of hell shall not prevail against the true church of Jesus Christ.

Are you a part of that church? I didn't ask you do you belong to a church? But do you belong to Christ? Have you received Him as your Saviour and Lord? And are you living for Him daily, looking forward to His soon coming?

For remember he hath said: "Be ye therefore ready, for in such an hour as ye think not, the son of man cometh!"



Burck—Chicago Sun-Times

'The 11th Commandment'

SHOULD CHURCH AND STATE BE SEPARATE?

For fear of domination by Rome there are those who have embarked on the road marked - "separation of church and state."

Although it is to be admitted that there is need for a well-defined program an ultra position as emphasized by some could bring us to the place in America of having a State with no Church.

On the other hand, during the Ecumenical Council reference was made to what was called the 'unfortunate separation' of church and state. For Roman Catholics say that religion and government are so closely related as to find it impossible to draw a fine line of demarcation.

As Dean Robert F. Drinan, S.J. of Boston College, a Catholic school, points out: "Americans have not yet found a way of communicating with each other concerning the place where religion should be granted in the public life."

This poses great problems, for instance, as seen in the Court's approval of Sunday blue-laws but outlawing other required religious observances, both in the name of separation of church and state.

As John Edgerton, of the University of Florida points out: "The relationship of church and state in America breeds an endless number of puzzling ironies and contradictions."

For those who strongly advocate the doctrine of separation of church and state it should be pointed out that nowhere are these words to be found in our constitution, although you will find them in the Russian constitution, article 124, which declares: "In the Soviet Union the church is separate from the state...."

To carry this idea of separation of church and state to its extreme as is now being done will ultimately bring us to the place where, like in Russia, the emphasis will be on all State and no church! Those loudly advocating separation of church and state must stop and think where this road will take us. For one day in America there may come those who will say, "Alright, you want separation of church and state - we'll have just that! We will keep them separate. We'll have all state and no church!"

As the late Justice Robert H. Jackson once said: "It is idle to pretend that this task is one for which we can find in the Constitution one word to help us as judges decide where the secular ends and the sectarian begins." Said Jackson, "We are likely to make the legal 'wall of separation between church and state' as winding as the famous serpentine wall designed by Mr. Jefferson for the University he founded."

In the first of the religious cases involving state-

approved school prayers the attorney, William J. Butler, argued his case on this theory of separation of church and state. Declared Butler, "In this country, with its many different faiths, religion has flourished because we have steadfastly adhered to the principle of separation of church and state."

Similarly, David Dudley Field once stated: "The greatest achievement ever made in the cause of human progress is the total and final separation of church and state. If we had nothing else to boast of, we could lay claim with justice that first among the nations we of this country made it an article of organic law that the relations between man and his Maker were a private concern, into which other men have no right to intrude."

Be that as it may, we are finding more serious suits now being filed as for instance the case challenging the tax-exempt status of churches and religious institutions.

The history of our country will readily reveal that the State has not been 'neutral' in matters pertaining to religion. Our founding fathers were neutral only in their recognition of any established religion which doctrine was inherent in the Constitution wherein it is stated, "Congress shall pass no laws respecting an establishment of religion." It was clear that the government was not to establish any particular religion, be it Protestant or Catholic. And in this broad interpretation of the constitution the government must maintain strict neutrality.

On the other hand, our founding fathers believed in God and the Bible and by official edict recognized in public documents, on public buildings, and on coins and currency, the motto - 'In God We Trust'. In going through government buildings in Washington one cannot help seeing this motto. In many ways this recognition of God could be illustrated such as the Washington monument, one of the tallest monuments in the world, which has this inscription in Latin on the top pyramid of pure aluminum, the words 'Laus Deo', which means 'Praise to God'.

In other words, what we have had in America is what I like to call a doctrine of 'acceptance' or 'recognition' of Almighty God in the life of our nation as expressed in so many ways, and not 'neutrality'.

As prayer and Bible reading were declared to be unconstitutional, and this action based on the 'neutrality' position inherent in the doctrine of the separation of church and state, even so we are hearing of other suits being filed which may suffer similar fate unless the high Court gives recognition to the part that religion plays in government. In New Jersey the right to have government-supported chaplains in the armed forces, in prisons and hospitals, is now being challenged, and in California a suit is pending to take the words 'under God' from the salute to

All of these threats, we repeat, are more serious as a result of an abnormal emphasis of the 'separation of church and state'.

According to Bible Prophecy the end result of rulings which would continue to ban established religious practices may very well result in a mass reaction that would find the people rising up in protest resulting in a reversal of the trend even leading to a church-dominated society. This is partly evidenced in the attitude of church leaders who are more and more getting into politics instead of preaching the Gospel. Thus, mystery Babylon of the Revelation may be forced upon us as a result of attempts to repair the crumbling religious foundations resulting from court decisions seen destroying religious freedom. For unless the Court clarifies its 'separation of church and state' doctrine to include recognition of religion in government we will find our nation eventually backed up into a corner where God himself will be outlawed. As late as 1951, in the case of *Zorach V. Clauson*, the U.S. Supreme Court declared "We are a religious people whose constitution presupposes a Supreme Being." Should the high Court adopt an 'acceptance' or 'recognition' position then hope for America being saved from catastrophe resulting from a 'neutrality' position remains a possibility.

The importance of the 'separation of church and state' is not minimized in our approach to problems facing our great nation, and it should be emphasized that we are not in any way seeking to belittle the importance of such recognition. Nevertheless, we cannot believe that this principle requires a completely secular approach to every sphere of governmental contact to the exclusion of reference to God in our national life.

That the highest court has overstepped its boundaries is evidenced in many significant pronouncements of the past, including a joint resolution by the Congress of the United States calling upon the President to recommend a day of "public thanksgiving and prayer, to be observed by acknowledging with grateful hearts, the many and signal favors of Almighty God, especially by affording them an opportunity peaceably to establish a Constitution of Government for their safety and happiness."

Did you hear it?

This resolution, passed Sept. 25, 1789, was adopted on the very day that the first ten amendments to the Constitution were passed by Congress. This would certainly indicate that the framers of the First Amendment did not have in mind the broad prescriptions which our highest court so recently held as being intended by the First Amendment.

Certainly, the 'separation of church and state' has its place among the noble and inspiring doctrines of govern-

ment, but not to the exclusion of God as evidenced in the narrowly-drawn neutrality position which would ban prayer and Bible reading even on a voluntary basis, and similarly rule out many other of our established traditional practices such as tax exemption of churches.

Separation of church and state does not mean separation of God from the state, but recognition and acceptance.

Let's keep God in America, and keep America free!



SHOULD THE STATE BE "NEUTRAL"?

Madalyn Murray O'Hair has joined those who are determined to close down our churches. TIME magazine has quoted her as saying, churches are "leeches on society. If no other American has enough guts to fight them, I will."

A suit now pending in our highest court aimed at destroying tax-exemption for all U.S. churches, could definitely lead to the closing of thousands of churches in America that would find it difficult to carry a tax load in addition to other financial responsibilities.

Many believe she will win for in the Bible reading and prayer decision our highest court ruled that the "government maintain strict neutrality, neither aiding or opposing religion."

What about this 'neutrality' doctrine?

The history of our great republic will readily reveal that the State has not been neutral in matters pertaining to God or religion.

Our founding fathers believed in God and the Bible and by official edict recognized in public documents, on public buildings, and on coins and currency the motto - "In God We Trust." In going through public buildings in Washington one cannot but help see this inscription everywhere - etched in marble or on bronze or brass plates.

Atop the Washington monument, one of the tallest monuments in the world, you'll find on the pyramid of pure aluminum the words, 'Laus Deo' - latin for 'Praise to God.'

Certainly we have not been neutral toward God! And neither have we been neutral toward religion. By granting tax-exemption to churches our government has aided religion. And since we have never known a time when our churches have not been tax-exempt we have no idea of the seriousness of this latest suit to tax the churches!

By allowing contributions to churches and religious institutions our government is aiding religion. And again, by not taxing the income of the church the church is being aided.

By employing chaplains in the military service, or in prisons and hospitals the government is aiding religion.

By giving mailing privileges to churches and religious institutions the government is aiding religion.

By licensing parochial schools to teach our children the government is aiding religion.

By permitting a state-licensed facility to carry our radio program religion is being promoted.

Fire and police protection, and in many other ways religion is being aided in America!

And, according to many of our congressmen these could all be ruled 'unconstitutional' were each practice to come before our highest court!

That's why we are concerned, and why every American should be aroused to what is happening. For what we are witnessing is a gradual chopping away of our cherished freedoms.

As Rep. Joe Waggoner of Louisiana noted concerning the recent Bible and Prayer in Schools decision in which these practices were declared to be unconstitutional- noted Waggoner, "Many well-meaning churchmen, church groups ministers and laymen are misled into thinking the current controversy concerns only prayers in public schools and that the action proposed in Congress is motivated only by the prayer decisions. THIS IS NOT THE CASE AT ALL," says Waggoner.

"The truth is," says this congressman, "by itself, the Prayers-in-Public-Schools issue is important because it signals the further attack on religion in the United States!"

And, the reason, according to Waggoner is the adoption of the NEUTRALITY Philosophy which forbids aiding religion.

As we have often pointed out, if the neutrality position adopted by the Court simply meant that the government could not aid one particular denomination above another, or prefer one over the other, we would agree to this interpretation. But to strictly prohibit any aid given impartially that would further religion seems to be a departure from the original meaning of the First Amendment.

In testifying before the House Judiciary Committee we particularly emphasized that we cannot be neutral toward God, either we are for Him or against Him!

Remember Jesus said, we are either for him or against Him. Today you have either received Jesus Christ and you're 100% for Him, or you're just pretending. You can't straddle the fence when it comes to your faith in the Lord!

You can't be NEUTRAL toward God!

Dante said: "The hottest places in hell are reserved for those who in a period of moral crises maintain their neutrality!"

Did you hear it?

You can't be neutral in this crises! We should have thousands who would encourage us to take on additional stations in an effort to preserve righteousness and freedom in this country.

As we celebrate our nation's independence each July, we wonder how many actually know what it cost our founding fathers to take a stand for freedom!

As Vance Havner points out - "This nation was founded by a handful of men who staked their lives, their fortunes, and their sacred honor" on a decision made in July of

1776. In securing our freedom it cost men a great deal!"

John Adams wrote to his wife, "I am well aware of the toil and blood and treasure this will cost." Sam Huntington, appointed a Supreme Court Justice by George III said he stood to lose his job. John Hancock and Robert Morris, rich men, risked the loss of their fortunes. It cost Francis Lewis the burning of his home and the imprisonment of his wife.

It was a difficult choice for men to make - to break with their home ties in Great Britain and establish this land of freedom.

Thomas Jefferson, tall, stately and courageous, stood in the crowd to declare: "There is not in the British empire a man who loves union with Great Britain more than I; but by the God that made me, I will cease to exist before I yield!"

It was in such an hour, when men loved God, and believed in defending liberty, that the Declaration of Independence became a reality. These men went on to adopt a Constitution that today is one of the cherished documents of the world.

On the very day that the first ten amendments to the Constitution were passed by the Congress a joint-resolution also was adopted calling upon the President to recommend a day of "public thanksgiving and prayer, to be observed by acknowledging with grateful hearts, the many and signal favors of Almighty God, especially by affording them an opportunity peaceably to establish a Constitution of Government for their safety and happiness."

Certainly here we have indication that the framers of the First Amendment did not have in mind 'neutrality' toward God nor toward religion!

Justice Joseph Story, distinguished constitutional historian, says in his "Commentaries on the Constitution" - "Probably at this time of the adoption of the Constitution, and of the amendment to it now under consideration, the general, if not the universal, sentiment in America was that Christianity ought to receive encouragement from the state so far as was not incompatible with the private rights of conscience and the freedom of religious worship."

Did you hear it?

Another constitutional expert, Mr. Thomas Cooley, who wrote PRINCIPLES OF CONSTITUTIONAL LAW, writes: "It was never intended by the Constitution that government should be prohibited from recognizing religion-where it might be done without drawing any invidious distinctions between different religious beliefs, organizations or sects."

In 1892 the Supreme Court of the United States went on record as declaring... "This is a Christian nation!" This did not mean that Christianity was the established religion,

or that the people were compelled to support it, or that all citizens were Christians in name. On the contrary, all religions were free to expression within our borders.

What the court was saying was that we are a land of the Bible, a land that gives honor and recognition to Jesus Christ, and a land that is not 'neutral' toward God!

The Hon. Bruce Alger of Texas says, "The terrible danger of our times (and has always been so), is that the stressing of neutrality has resulted in denying our religious belief and playing into the hands of the unbelievers."

Is this what we want?

Similarly, Senator Milward Simpson of Wyoming says: "The result of neutrality is secularism!"

Observes this congressman: "The Court has attempted to impose a philosophy of 'neutrality....Indeed, the government must be neutral as between the denominations and sects of the religious. But there can be no neutrality between the believers and the non-believers, because if you leave out the spiritual dimension, the Supreme Being, in our Schools and Public Institutions, then you have an image of a world view which one could describe as men and things without God, time and history without eternity; and that is the very definition of secularism."

Well, at least there are those who are concerned lest the narrowly-drawn neutrality position which would ban prayer and Bible reading in public schools, will also become a lever in the hands of the atheists to remove other established traditional practices, such as tax-exemption for churches, forcing closed thousands of houses of worship.

So convinced are we that we are in danger of losing this freedom that we seek to call attention to the threat now facing the churches throughout America. We can hope and pray that a more conservative court will show leniency in their decision, or perhaps decide not to rule on this case at this time.

At least, now is a time to pray and join in urging others to intercede on behalf of the religious freedoms we presently enjoy.

Madalyn Murray maintains that we are not a Christian nation - that 70 million Americans do not go to church! Well, I heard of one man who started back to church - he was so aggravated over what this atheist was doing!

Fall in love with Jesus, my friend, and you'll not have to be urged to go to church! If you have never trusted Him as your Saviour, trust Him now! You can't defend the Bible, nor stand up for righteousness, unless you come to know Christ as your Lord and Saviour.

To that end we would wish to hear from many that you're placing faith in Him. Amen.

CAN THE COURT CLOSE THE CHURCHES?

The number one objective of the American Association for the Advancement of Atheism is "TAXATION OF CHURCH PROPERTIES." It is also the vigorous objective of communists in the United States.

And, on the docket of the U.S. Supreme Court is a case now pending in which the high tribunal has agreed to rule on the constitutionality of exempting all church property from taxation.

As serious as might be regarded all of the insidious assaults upon our way of life, this case now pending could be the most consequential of any decisions ever to be rendered by our highest court.

As Dr. Oswald J. Smith has stated: "The easiest way to get rid of the church is to tax it. Russia did not have to close the churches; all that was necessary was tax them out of existence."

So do you see how serious is this threat now facing us?

Up until now the high court has rejected similar cases involving the taxing of church properties and church authorities are largely surprised that this case has been accepted for a hearing.

Dr. Smith points out that according to the Bible even pagan governments recognized God's work should be exempt from taxation. For in Ezra 7:24 we read: "Also we certify you, that touching any of the priests and Levites, singers, porters, or ministers of this house of God, it shall not be lawful to impose toll, tribute, or custom, upon them."

"The church serves the community and no Christian government would ever think of taxing it," notes Smith. Yet, on the other hand he declares: "Persecution is coming; make no mistake. Satan hates the church and if he can tax it, he will. Anything to get rid of it. His emissaries are busy. Taxes will be the beginning of the end."

In 1875, President Grant warned Congress of what he considered to be a threat eventually facing our nation, and that was the vast accumulation of untaxed church properties. He then proposed a constitutional amendment which would eliminate tax exemption of churches and prevent the churches from becoming wealthy.

Again the seriousness of what might happen were the churches forced to pay taxes on their property is expressed by Chief Justice John Marshall when he said, "The power to tax involves the power to destroy." Thus, taxation could be the very weapon to destroy the churches."

Now, we are very conscious of the statement made by Jesus when he said the very gates of hell will not prevail

against the Church. What our Lord was declaring was that the Church of truly-saved followers of His would never be destroyed.

This has not meant there would not be persecution. For we are also told: "In the world ye shall have tribulation." Yet, it is in the midst of persecution and adversity that the church has made forward strides, shown its true colors, and revealed its real identity.

If today being a Christian meant facing a firing squad tomorrow, would you openly declare yourself a believer in the Lord Jesus Christ? Because, my friend, this is what is happening already in the world.

Although it is true that the gates of Hell will not prevail against the Church, we do read of a time coming when Antichrist shall arise, and commanding the allegiance of the world's worship, all who refuse to bow to him will be killed. And we read of a time when Satan shall war against the saints and shall overcome them.

However, it is our conviction based upon the Word of God that before the appearance of Antichrist, and before the period known as the Great Tribulation, that our Lord will be seen coming from heaven to gather from off the earth those who are looking for His appearing. This is what the Bible describes as the "blessed hope" of the believer. It's thrilling to think about - that the Lord would love us so much as to remove believers from off the earth before a coming time of trouble which he described as unparalleled in the world's history.

In view of the coming of the Lord, Peter writes... "what manner of persons ought ye to be in all holy conversation and godliness." In other words, we should be living holy lives in view of the imminent appearing of our blessed Lord.

Our Lord himself urges us saying, "Watch ye therefore and pray always that ye maybe accounted worthy to escape all these things that shall come to pass, and to stand before the Son of man."

Indeed, by the lives we live, and the testimony we give, we should radiate the hope that is ours - that JESUS IS COMING SOON! And we should pray that we will escape the tribulations seen coming upon the world!

Again we ask - Are you ready for Christ's Return? Were He to come today - would you be ready to meet Him? Have you personally trusted Him as your Saviour, and invited Him to occupy the throne of your life?

Indeed, Be ye therefore ready for in such an hour as ye think not the Son of man cometh!