

**The original documents are located in Box 38, “10/2/76 - Remarks to the President Ford Campaign Committee on Ethnic Affairs, Senator Peter Domenici, Chairman” of the President’s Speeches and Statements: Reading Copies at the Gerald R. Ford Presidential Library.**

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THE PRESIDENT HAS SEEN . . .

I AM VERY PLEASED TO WELCOME YOU HERE THIS MORNING. I KNOW THE PRESIDENT FORD CAMPAIGN COMMITTEE ON ETHNIC AFFAIRS IS GOING TO PLAY A VITAL ROLE IN THIS ELECTION. I AM ESPECIALLY PLEASED THAT MY GOOD FRIEND, SENATOR PETE DOMENICI, HAS AGREED TO SERVE AS CHAIRMAN. PETE'S STORY IS AN INSPIRING ONE. AS YOU KNOW, HE IS THE SON OF ITALIAN IMMIGRANTS AND HE EMBODIES THE VALUES THAT ARE THE BACKBONE OF THIS COUNTRY. PETE IS A GREAT CAMPAIGNER AND I AM VERY HAPPY TO HAVE HIM AS THE CHAIRMAN OF THIS COMMITTEE --- MY COMMITTEE.

Gilchrist  
Texas

Chm Vogelbach

SENATOR DOMENICI, I WAS OF COURSE VERY DISTURBED  
WHEN I HEARD OF MY OPPONENT'S PROPOSAL TO TAX CHURCH  
PROPERTIES OTHER THAN THE CHURCH BUILDING. NOTHING COULD  
BE WORSE FOR CHURCH OPERATED HOSPITALS, SCHOOLS, AND  
ORPHANAGES, MANY OF WHICH FACE A CONSTANT STRUGGLE TO  
MAKE ENDS MEET. THE MORE WE LEARN OF MY OPPONENT'S PLANS  
FOR FUTURE TAXES, THE MORE TROUBLING THEY BECOME.

I CAN TELL YOU UNEQUIVOCALLY THAT MY ADMINISTRATION  
NEITHER PLANS NOR SUPPORTS ANY EFFORTS TO TAX CHURCHES BEYOND  
THE PRESENT SCOPE OF TAXATION.

JIMMY CARTER HAS TOLD LIBERTY MAGAZINE, A PUBLICATION OF THE RELIGIOUS LIBERTY ASSOCIATION OF AMERICA AND SEVENTH-DAY ADVENTIST CHURCH, THAT HE "WOULD FAVOR THE TAXATION OF CHURCH PROPERTY OTHER THAN THE CHURCH BUILDING ITSELF."

CHURCHES ALREADY, OF COURSE, PAY TAXES ON ANY PROFIT-<sup>UNRELATED</sup> MAKING ENTERPRISES THEY MAY OWN OR OPERATE. SO THE ONLY THING THAT CARTER CAN BE REFERRING TO ARE CHURCH OPERATED SCHOOLS, HOSPITALS, ORPHANAGES, AND SO FORTH, AS WELL AS PARSONAGES AND OTHER CHURCH-OWNED LIVING QUARTERS.

TAXATION OF SUCH PROPERTIES WOULD PUT A CRUSHING  
ADDITIONAL TAX BURDEN ON CHURCH MEMBERS, AND WOULD PROBABLY  
DRIVE THE CHURCHES OUT OF MANY OF THE CHARITABLE AND EDUCATIONAL  
FUNCTIONS THAT THEY NOW PERFORM.

TAXING CHURCH SCHOOLS AND CHARITIES IS CERTAINLY ONE  
OF THE WORST WAYS IMAGINABLE TO RAISE ADDITIONAL TAX REVENUES.  
IN A PLURALISTIC SOCIETY, WE NEED TO HAVE INSTITUTIONS THAT ARE  
INDEPENDENT OF THE GOVERNMENT TO PERFORM THESE FUNCTIONS.  
THAT IS ONE OF THE REASONS THAT CHURCH SCHOOLS, HOSPITALS, AND  
ORPHANAGES HAVE TRADITIONALLY BEEN KEPT FREE OF TAXES.

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THE OTHER REASON, OF COURSE, IS THE CONSTITUTIONAL  
BARRIER BETWEEN CHURCH AND STATE. THE POWER TO TAX IS THE  
POWER TO DESTROY. IF THE GOVERNMENT BEGINS TO TAX  
THE CHURCHES' CHARITABLE AND EDUCATIONAL OPERATIONS,  
THE INDEPENDENCE OF THE CHURCHES THEMSELVES WILL BE  
THREATENED.