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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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.
Galveston, Texas
Jim Vogelpohl
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-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.
2.

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.
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.