

Introduced: 2/1/79  
Referred: Health, Education &  
Social Services

1 IN THE HOUSE

BY RANDOLPH

2

HOUSE JOINT RESOLUTION NO. 13

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

ELEVENTH LEGISLATURE - FIRST SESSION

5

Protesting Internal Revenue Service

6

regulations removing the tax-exempt

7

status of certain private schools.

8

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9

WHEREAS a free marketplace of ideas is the cornerstone of a democratic

10

society, and a flourishing of private schools offering a choice of religious

11

and educational philosophies is essential to the greatness of our nation; and

12

WHEREAS Congress has recognized the important educational role of pri-

13

rate schools and implemented the constitutional requirement of separation of

14

church and state by granting tax-exempt status to private schools; and

15

WHEREAS most private schools cannot cover their operating costs with

16

tuition but depend heavily on tax-exempt donations; and

17

WHEREAS the Internal Revenue Service has threatened the very existence

18

of private schools by writing regulations which would remove the tax-exempt

19

status of private schools which do not meet stringent and capricious affir-

20

mative action requirements and quotas; and

21

WHEREAS this precedent-setting decision by the Internal Revenue Service,

22

which would have a major impact on the future course of American education,

23

is a profound change in the policies established by Congress, and is in

24

effect usurping the policy-making responsibilities of Congress;

25

BE IT RESOLVED that the Alaska State Legislature protests the regula-

26

tions proposed by the Internal Revenue Service which threaten private schools

27

with the loss of their tax-exempt status; and be it

28

FURTHER RESOLVED that the Alaska State Legislature urges Congress to

29

enact legislation similar to S. 103, now introduced in the 94th Congress,

1 which would delay the promulgation and effective date of the Internal Revenue  
2 Service regulations and would give Congress a chance to weigh the effects of  
3 such regulations and take appropriate action.

4 COPIES of this resolution shall be sent to the Honorable Jimmy Carter,  
5 President of the United States; Mr. Jerome Kuntz, Commissioner, Internal  
6 Revenue Service; the Honorable Orrin G. Hatch, U. S. Senator from Utah and  
7 prime sponsor of the Save Our Schools Act; and to the Honorable Ted Stevens  
8 and the Honorable Mike Gravel, U S. Senators, and the Honorable Don Young,  
9 U. S. Representative, members of the Alaska delegation in Congress.

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29