

Introduced: 1/31/79
Referred: Health, Education
& Social Services

1 IN THE SENATE

BY BRADLEY

2 SENATE JOINT RESOLUTION NO. 14

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 vate 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.

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