

Introduced: 1/31/79
Referred: Health, Educa-
tion & Social Services

1 IN THE SENATE

BY BRADLEY

2 SENATE JOINT RESOLUTION NO. 14 am

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; and

20 WHEREAS this precedent-setting decision by the Internal Revenue Service,
21 which would have a major impact on the future course of American education,
22 is a profound change in the policies established by Congress, and is in
23 effect usurping the policy-making responsibilities of Congress;

24 BE IT RESOLVED that the Alaska State Legislature protests the regula-
25 tions proposed by the Internal Revenue Service which threaten private schools
26 with the loss of their tax-exempt status; and be it

27 FURTHER RESOLVED that the Alaska State Legislature urges Congress to
28 enact legislation similar to S. 103, now introduced in the 94th Congress,
29 which would delay the promulgation and effective date of the Internal Revenue

1 Service regulations and would give Congress a chance to weigh the effects of
2 such regulations and take appropriate action.

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

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