

Original sponsor: Bradley

Offered: 4/30/79
Referred: Rules

1 IN THE SENATE

BY THE JUDICIARY COMMITTEE

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HOUSE CS FOR SENATE JOINT RESOLUTION NO. 14

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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ELEVENTH LEGISLATURE - FIRST SESSION

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Protesting Internal Revenue Service

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regulations removing the tax-exempt

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status of private nonprofit schools.

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

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

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

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

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WHEREAS Congress has recognized the important educational role of pri-

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ivate schools and implemented the constitutional requirement of separation of

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

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and

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WHEREAS most private nonprofit schools cannot cover their operating

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costs with tuition but depend heavily on tax-exempt donations; and

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WHEREAS the Internal Revenue Service has threatened the very existence

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of private nonprofit schools by writing regulations which would remove the

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tax-exempt status of private schools; and

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

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

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

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effect usurping the policy-making responsibilities of Congress;

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

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tions proposed by the Internal Revenue Service which threaten private non-

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

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FURTHER RESOLVED that the Alaska State Legislature urges Congress to

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enact legislation similar to S. 103, now introduced in the 96th 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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