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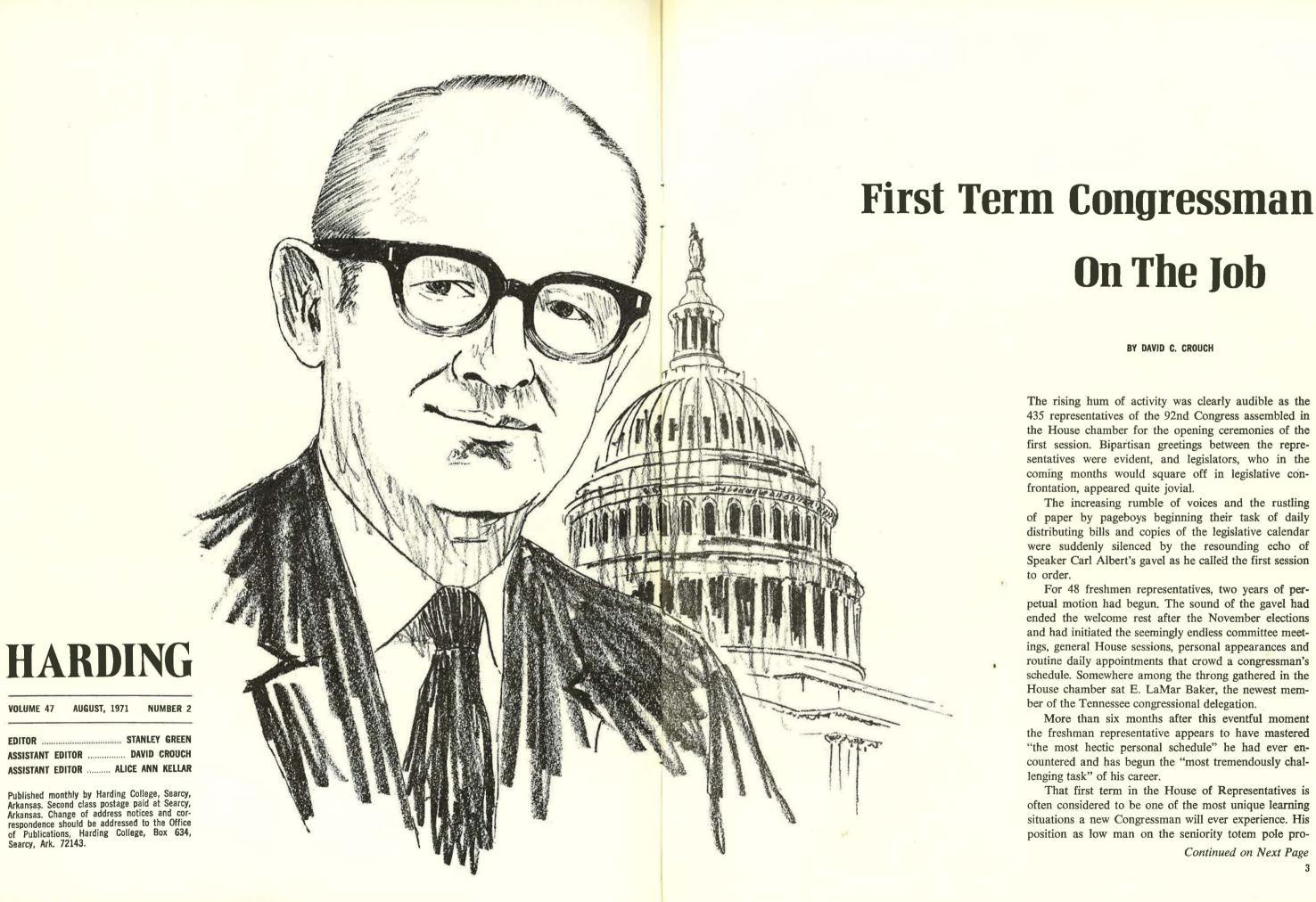
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ASSISTANT EDITOR

Searcy, Ark. 72143.

BY DAVID C. CROUCH

On The Job

The rising hum of activity was clearly audible as the 435 representatives of the 92nd Congress assembled in the House chamber for the opening ceremonies of the first session. Bipartisan greetings between the representatives were evident, and legislators, who in the coming months would square off in legislative confrontation, appeared quite jovial.

The increasing rumble of voices and the rustling of paper by pageboys beginning their task of daily distributing bills and copies of the legislative calendar were suddenly silenced by the resounding echo of Speaker Carl Albert's gavel as he called the first session to order.

For 48 freshmen representatives, two years of perpetual motion had begun. The sound of the gavel had ended the welcome rest after the November elections and had initiated the seemingly endless committee meetings, general House sessions, personal appearances and routine daily appointments that crowd a congressman's schedule. Somewhere among the throng gathered in the House chamber sat E. LaMar Baker, the newest member of the Tennessee congressional delegation.

More than six months after this eventful moment the freshman representative appears to have mastered "the most hectic personal schedule" he had ever encountered and has begun the "most tremendously challenging task" of his career.

That first term in the House of Representatives is often considered to be one of the most unique learning situations a new Congressman will ever experience. His position as low man on the seniority totem pole pro-

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vides an additional incentive for developing a keen sense of legislative priorities and is conducive to party loyalty. Many varied descriptions of that first term have been heard on Capitol Hill and Congressman Baker has his own synonym for these unique experiences.

"I would describe my freshman year as a jigsaw puzzle. After you have enough of the pieces in the right places you begin to know what the entire picture will look like as soon as all the pieces are fitted into place. That first experience with the national legislative body is a puzzle that must be solved," he noted.



A 1942 Harding graduate, Congressman Baker came to the United States House of Representatives with a wide variety of political experience. He ascended the political ladder from precinct worker to county chairman to state legislator and finally to his present position in a span of ten years. In 1966 he won a seat in the Tennessee House of Representatives and two years later he served as a state senator.

He pointed out that it was a big step from the floor of the Tennessee Senate in Nashville to the Congress of the United States, but his background in state legislative proceedings has been a big asset in his work on Capitol Hill. With more than one-fourth of his term already gone he admitted that he had learned a "tremendous amount about the procedures of national government."

"There is no limit to how much of the 'action' a freshman congressman can have, but I would consider it the better part of wisdom to know what you are doing before you get too deeply involved in the legislative mill. If you are not careful, you might hamper yourself in the future by being too aggressive as a freshman," he noted.

The new congressman was a part of a Republican wave that swept across the state of Tennessee during the 1970 elections. The native of Chattanooga polled 51 percent of the votes to win the third congressional district race over his Democratic opponent. Republican Bill Brock, former third district representative, defeated incumbent Albert Gore in the race for the senate seat and Winfield Dunn became the first Republican in 50 years to win the governor's seat in Tennessee.

The third congressional district is a compact group of ten counties in the southeastern portion of the state. Nestled around the winding Tennessee River, the district is a hub of activity for the Tennessee Valley Authority. For this reason, Representative Baker asked to be assigned to the Public Works Committee of the House. "I am the only Tennessean on the committee. I think it is proper for a Tennessee representative to be on this committee because of the work of TVA and the effect it has on this particular district and also many other districts of this state."

Congressman Baker considers his office as a unique bridge between his constituency and various agencies of the federal government. Fifty per cent of the job of a good congressman is the office service he and his staff perform. The office of the representative should be a citizen's "best information service." He pointed out that his office daily handles questions concerning social security, military status, veterans' benefits, passports,

tax problems and various other inquiries about other aspects of federal government.

On the other side of the coin, the actual legislative process consumes the other half of a congressman's schedule. Sometime during any 24-hour period he attempts to study pending bills to determine a priority for each particular piece of legislation. A staff of 12 assistants helps review and compile national and local opinions on all pending bills.

As a member of the minority party Congressman Baker sees his job as no different from that of any other congressman. "Contrary to popular belief, party affiliation is not everything. Each congressman was elected to represent his district and the best interests of the nation. A representative is obligated to vote according



to the best interests of his constituency. Whether he is a Democrat or Republican, he should respond to these interests. Being a Republican, I naturally try to follow President Nixon's program with some reservations, of course, as to what is best for the third district."

"Keeping in touch" with the folks back home sometimes turns the representative's work into hours of analyzing editorials, letters to the editor, letters from constituents and replies to questionnaires concerning major bills pending before the House. Public opinion is a powerful force in a democratic society and representatives have found that a forgotten constituency some-

times forgets to re-elect an incumbent on election day.

The rapid-pace schedule of Washington does not elude Representative Baker on his frequent trips to Chattanooga. In addition to his regular office duties, he is owner and president of Commercial Janitors, Inc., and Floormaster Rug Cleaning Company of Chattanooga. He serves as an elder of the St. Elmo Church of Christ and is a member of the American Legion, the Chattanooga Civitan Club and the Chamber of Commerce.

Adaptability has become the key word to describe the congressman's freshman year. "The only adjustment that must be made involves basic temperament, and I think I have adapted to my new schedule. You find yourself stopping in the middle of one task in order to begin or complete another task. However, considering all things, when you ask for something and work hard to achieve it, you appreciate your job."

Noting that his family would prefer to be at home in Chattanooga, he indicated they too had "adapted" to life in Washington. He and his wife, Sue, maintain a residence in Washington in addition to the family home in Chattanooga. Their daughter, Susan, is a freshman at David Lipscomb College and their son, Edward, is a medical student at Baylor University.

Characteristic of most politicians, LaMar Baker is already casting an eye toward the 1972 elections. With less than half his freshman term completed he smilingly described the life of an elected representative as a "disease" and commented that barring ill health he plans to seek re-election in 1972.

### TAX LAWS AND FOUNDATIONS





The effect of recent tax legislation on private foundations was the topic of discussion for 50 attorneys, Certified Public Accountants and foundation managers who attended the Arkansas Foundation Conference sponsored by Harding College June 22. The participants represented foundations, accounting firms and law firms from Arkansas, California, Tennessee and Texas.

Speakers for the one-day meeting were Robert S. Bromberg, senior attorney in the legislation and regulations division of the Internal Revenue Service, and Billy Ray Cox, Harding's vice president. Bromberg was the author of a majority of the regulations governing the Tax Reform Act of 1969.

Both speakers noted that the Tax Reform Act of 1969 hits hard in a number of ways at private foundations. The Act imposes an annual "user" tax to defray the cost of audits and it also created severe sanctions in the form of heavy excise taxes that may be imposed on private foundations under certain circumstances.

"These taxes may be applicable to the foundation, the foundation manager and in certain cases, to substantial contributors to the foundation," Bromberg commented. Basically speaking, the penalized acts are (1) self-dealing, (2) failure to distribute income, (3) excessive holdings in a corporation or business, (4) investments which jeopardize the charitable purpose, and (5) certain improper expenditures. The maximum rate of taxes imposed is 250 per cent of the transaction.

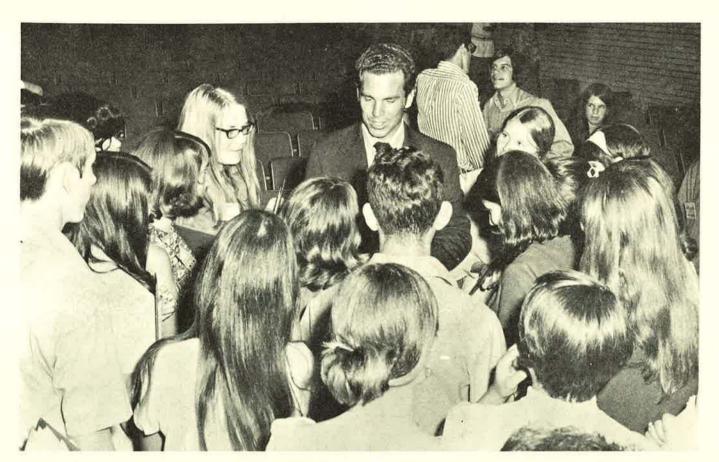
In addition to the rigid guidlines that have been established, the new act also has increased the complexity of the reporting requirements of the foundation. Cox pointed out that the difficulties of complying with the Tax Reform Act of 1969 tends to make the private foundation no longer a viable institution on the American scene. To illustrate his point he read from the Prentice-Hall, Inc., publication, *The Tax Reform Act of 1969*.

The giant foundation with the large giant competent staffs can easily comply. But even they must reexamine past policies and correct abuses which led to the crackdown. The medium-sized foundations will be in a similar position, but also must stop, look and listen, and in many cases reform their ways. The "mom" and "pop" foundations will be severely hit. The price of compliance will be high and a slip can be costly to "mom" or "pop" individually if, as is usually the case,



one or both run the foundation. In fact, many of them would be well advised to close up shop and distribute the funds to a public charity. Any attempt to recapture the fund for themselves would not only incur excise tax, but have adverse income tax consequences. The generation of new, private foundations will be slowed. Unless the fund is large, the prospective donor would be well advised to make his donation to public charity.

Concluding, Bromberg referred to the current trend of the small and medium-seized foundations now in existence toward liquidating to colleges and universities. He expressed his belief that colleges and universities would gain greatly from the liquidation of many private foundations, and that the small private foundation is in deep trouble and probably headed toward extinction.







Above: Seminar participants crowd around quarterback Roger Staubach in quest for the football star's autograph. Lower left: NASA astronaut Dr. Story Musgrave discusses Harding's role in space exploration with Dr. Harry Olree and Bob Corbin. Lower right: Dr. Nicholas Nyaradi answers questions posed by the visiting students.

# Citizenship At Its Best

Energetic, perceptive and inquisitive—all three words describe the 385 junior high and high school students who attended Harding's 16th annual Youth Citizenship Seminar June 14-19. The week-long program of lectures, educational tours and films was designed to motivate a more forceful expression of pride in American ideals.

The students came to the Harding campus from cities and towns in Alabama, Arkansas, Florida, Georgia, Louisiana and Tennessee. They represented a wide range on the social and economic spectra, but they all shared a common interest — a desire to learn more about their American heritage. They were sponsored by Civitan Clubs and the Farm Bureau Federation. The participants were selected on the basis of their leadership abilities, classroom achievements and their extracurricular activities.

America's past, present and future were the topics for consideration. Dr. Clifton L. Ganus, Harding's president; Billy Ray Cox, vice president; and Dr. George Benson, Harding's president emeritus, surveyed the whole scope of the nation's development. In addition to these speeches, the participants in the seminar heard presentations by a NASA astronaut, an expert on international politics, a professional football quarterback and a former classmate of Fidel Castro.

NASA astronaut Dr. Storey Musgrave, an unusually talented speaker with doctorates in both medicine and physiology, challenged the students with NASA's ac-



complishments in space exploration. He emphasized the importance of using our knowledge gained from space exploration for the benefit of all mankind. Following his visit with the students Musgrave toured Harding's research facilities which are currently conducting experiments for NASA's SKYLAB project. Musgrave has been assigned to the SKYLAB project since 1967.

Roger Staubach, the dynamic young quarterback of the Dallas Cowboys, spoke about the rising use of drugs in the United States. He outlined his work with several youth groups in the Dallas area and impressed upon the seminar participants the necessity of avoiding the use of drugs. He stressed the need in America for individuals who have the capability to reach their full potential of personal initiative and personal responsibility.

A look at the international political scene was provided by Dr. Nicholas Nyaradi, chairman of the Institute of National Studies at Bradley University, and Augusto Villalon, former general manager of the American Sugar Company in Havana. Both speakers recounted their experiences under Communist aggression in their native countries of Hungary and Cuba. They discussed the prohibitions which were placed upon individuals and the freedom of individuality which is lost in living under a Communist system.

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The seminar closed with a banquet, entertainment and valedictory addresses by nine of the outstanding students attending the seminar. Vice President Cox summarized the 1971 seminar after the participants had returned to their homes.

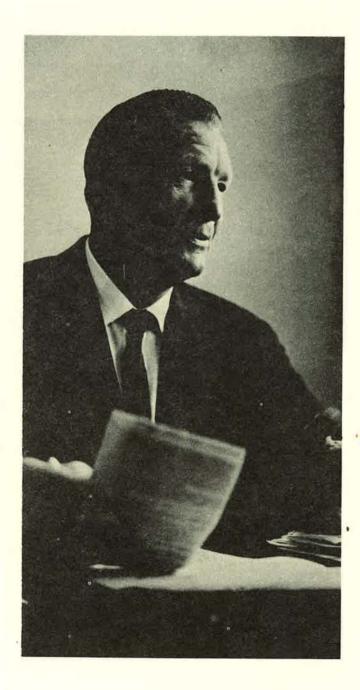
"This year's valedictory addresses were particularly appropriate. In a nation threatened by rebellion and riot and shattered by dissent, it was moving to hear from nine of tomorrow's leaders and to hear them testify as to the greatness of their nation and to their dreams for the future.

"During this week at Harding, many young people found direction to their lives. Those who spoke as valedictorians were visibly and deeply committed to working their churches, their schools, their civic clubs and in every area of society in which they function, to maintain our American way of life and the many freedoms we enjoy.

"Truly, many of America's youth have been subpoenaed to courage at an early age; and I am impressed with the fact that they do not shrink from the challenge of this age — they welcome it! The energy, the sensitivity, the vitality and the courage of these young people causes me to look to the future with even greater hope and anticipation than ever before."

### FROM THE PRESIDENT

### Student Projects Successful



An article in the July 5 edition of *The Chronicle of Higher Education* caught my attention as I read the highly regarded journal. The headline above the article read, "Students, Spurning the Pro's, Raise Funds for Colleges." The story told of various colleges where the students responded to the financial problems confronting the school.

Organizing their efforts, planning their campaign and working to achieve their goals the students methodically and quite successfully changed the fate of several deficit plagued institutions. Student support for these institutions was quite rare, if not completely unique.

As I read the article I was reminded of the way Harding's graduating classes of 1970 and 1971 chose to support their alma mater. In an unprecedented campaign among the seniors of the 1970 class, 112 seniors pledged \$303,000 in deferred gifts. Not to be outdone by their predecessors, 224 members of the '71 class pledged \$12,000 per year to Harding, or approximately \$512,000 during their lifetime.

With the help of college development personnel student leaders planned, organized and solicited from their classmates. The far-reaching effects of such pledges and their significance upon the continuance of Harding's Christian education will be the stepping stones of Harding's leap into the future.

The results from strictly a monetary viewpoint are outstanding, but there is another area equally emphasized by these actions. In recent years the world of higher education has been rocked by cries of "irrelevancy" and Christian education in particular has come under the close scrutiny of students, parents and educators. The actions of these two classes demonstrate the relevancy of Harding's Christian education in the lives of these students.

If participation and support are indicators of the relevancy of the college's educational training, then a Christian education at Harding has not lost its relevancy in a rapidly changing, and often confused world.

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Miss Shirley Birdsell