

UNIVERSITY OF CENTRAL OKLAHOMA  
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Jackson College of Graduate Studies & Research

**Why Churches Deserve Tax Exemption:  
The Impact of Southern Baptists in Oklahoma**

A THESIS

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By  
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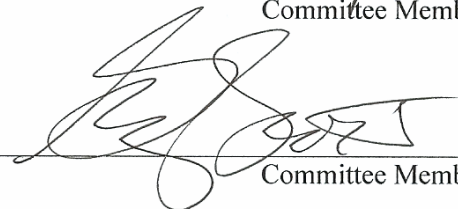
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APPROVED FOR THE DEPARTMENT OF POLITICAL SCIENCE

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By   
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ABSTRACT OF THESIS

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ABSTRACT:

*This paper continues the research on faith-based nonprofit's relationship with government in providing social programs and provides a cost/benefit analysis of nonprofit tax-exemption. The argument is divided into four sections. The first section reviews a broad array of social programs needed by society. The second section focuses on the ethical issues surrounding government providing or not providing needed programs while relying on nonprofits to provide them. The third section narrows the scope of research a bit more and focuses on one area of social assistance provided by one type of nonprofit entity; disaster relief provided by Southern Baptists. The fourth section of the paper provides quantitative and qualitative evidence that programs provided by the Southern Baptists Organization severely outweigh tax-exempt benefits as well as providing an estimated economic impact of Southern Baptists in Oklahoma. Data was collected from all 1,716 Southern Baptist Churches in Oklahoma. The estimated economic impact is compared to the tax value of the total receipt of funds collected by Southern Baptists to provide quantitative evidence of whether or not the economic impact of Southern Baptists outweighs the nonprofit tax-exempt status. This conclusion along with the previous literature review research on the myriad of social assistance provided by faith-based nonprofits and the Southern Baptists in Oklahoma more than compensates for their tax-exempt status, and indeed gives weight to the argument that the privatization of social assistance by nonprofit faith-based organizations is more efficient, effective and better for the economy than social assistance provided by the government in this case.*

## I. INTRODUCTION

In theory, the privatization of social assistance by nonprofit faith-based organizations is more efficient, both quantitatively and qualitatively, than social assistance provided by the government. Theory surrounding the traditional triple “E” values (efficiency, effectiveness and economy) drawn from scholars such as Frederick Mosher, Paul Appleby, and Don Price and presented by Richard Stillman is best used as a foundation for the cost-benefit analysis of the tax-exemption of faith-based nonprofits (Stillman 2000, 22). The importance of efficiency suggested by Max Weber’s ideal bureaucracy, as well as effectiveness as seen through Woodrow Wilson’s essay “The Study of Administration,” and the emphasis on economy seen through Fredrick Winslow Taylor’s “scientific management,” are indeed applicable to the nonprofit workforce providing social assistance.

Intellectuals, most recently Daniel Hungermann from Duke University at the National Bureau of Economic Research, have examined efficiency in the nonprofit sector. Hungermann found that American faith-based organizations supply social services to over 70 million Americans annually...these activities aim to help and are essential to the welfare of those afflicted by poverty, hunger, and disease, which are goals common to many government activities and are indeed a large part of financial cost to such governments (Hungermann 2005, 2246). Nevertheless, criticism of the tax-exempt status of faith-based nonprofits can be found. Wealthy administrators and pastoral staff of enormous *super churches* continually endure accusations of living excessively flamboyant upper class lifestyles. One example is the recent lawsuit surrounding the Oral Roberts University president, Richard Roberts. “...Roberts has denied the accusations,

both to local news outlets and on CNN's Larry King Live, but if the allegations are true, it's obviously not the first time the head of a business has helped himself to some perks, and it's by far not the first time a religious leader has indulged himself at the expense of his followers” (Ervin 2007, 2). The Roberts family is definitely not alone in receiving this type of criticism. The flamboyant lives of many television evangelists are continually in the public eye.

History has shown repeatedly that regardless of how altruistic or selfless the motivation, no large organization is completely devoid of administrative fault or ethical questionability. Therefore this paper examines the question of whether or not such faith-based nonprofits deserve tax-exempt status. Rather than being focused on individual case examples of administrative misappropriations of funds, this cost-benefit analysis will focus on the costs (forgone tax revenues) of large organizations comparing them to the quantitative and qualitative benefits (social services and economic impact) that flow from such organizations, with specific attention placed on the Oklahoma Southern Baptist organization.

Churches regularly provide community services similar to those provided by government, but until 2005 there had not been any convincing analysis of the extent to which church activity can substitute for government activity. In 2005, Daniel Hungermann concluded that “church activities substitute for government activities” (2245) in a number of ways. Hungermann includes in his research a variety of robustness tests, and admits his design has limitations. One of these limitations is that the research applies to one denomination. The present research is intended to broaden the literature to

include church activity across denominational lines, and also focus on the long-term historic relationship between church and state in social program provisions.

This paper continues the research on faith-based nonprofits' relationship with government in providing social programs. Limitations like those Hungermann suggest are applicable to this study as well. The focus here is on Oklahoma Southern Baptists, and further research in different denominations is needed, and may produce different results in effectiveness and economic impact. This argument is divided into four sections and begins with starting comprehensive on the issue and then narrowing, this is also the third step in Eugene Bardach's eightfold path to problem solving (Bardach 2004, 15). The first section reviews a broad array of social programs needed by society. Bardach points out, as does John Gaus in his argument about the ecology of public administration that one should apply the idea of case construction built from the ground up, including that surrounding the necessity of social programs (Stillman 2000, 80).

The second section focuses on the ethical issues surrounding government providing (or not providing) needed programs, while at times relying on nonprofits to provide them. Hungermann posits that church activities substitute for government activities. If the privatization of these social programs is more efficient, the government must justify the use of public funds rather than taking advantage of the services provided by tax-exempt nonprofits.

The third section focuses on critics of faith-based nonprofit tax-exemption, and on one area of social assistance provided by one type of nonprofit entity--disaster relief provided by Southern Baptists. The disaster relief analysis takes into consideration the national disaster of Hurricane Katrina as well as many other specific cases of assistance

provided by the Oklahoma Southern Baptist Convention. The conclusion of this section underscores the importance of disaster relief provided by Southern Baptists in Oklahoma, and details the qualitative and quantitative (economic) impacts of the Southern Baptist Organization in Oklahoma.

The fourth section of the paper provides quantitative and qualitative evidence that programs provided by the Southern Baptist Organization outweigh tax-exempt benefits. The analysis provides an estimated economic impact of Southern Baptists in Oklahoma. The Lowen-Nanzer model, developed for the Community Research Institute in March of 2007 to project the economic impact of nonprofits in Kent County, will be used to estimate the economic impact of Southern Baptists in Oklahoma. The estimated economic impact is compared to the tax value of the total receipt of funds collected by Oklahoma Southern Baptist churches to provide quantitative evidence regarding whether or not this impact of Southern Baptists outweighs the cost in forgone revenue associated with nonprofit tax-exempt status.

This gives weight to the argument that the privatization of social assistance by nonprofit faith-based organizations is more efficient, effective and better for the economy than social assistance provided by the government.



## II. REVIEW OF SOCIAL NEEDS AND PROGRAMS

The United States of America provides hundreds of thousands of social programs for the welfare of communities. Many entities provide elements that contribute to the overall social and economic well being of American society. Some of the assistance comes from nonprofit organizations that use tax-exempt donations to provide public services. In addition to nonprofits, private businesses and corporations provide a great deal of assistance. Even advancements in technology contribute to bettering society in many health related situations as well as other simple technological advancements. All these contributions to the well-being of society are evident in political speeches and movements, but the more applicable inference can be drawn from how such contributions affect citizens at the state and local level of life.

A relationship exists between social programs provided to the public by the government and social programs and assistance provided by nonprofit tax-exempt entities. When government programs are discontinued, nonprofit organizations provide the needed social assistance. Before one can analyze such a relationship in detail, a logical preface is to identify such programs and their interrelationships. In building alliances with faith-based nonprofits, governments help to create more efficient and effective social programs. These alliances depend on the tax-exempt status of nonprofit organizations.

John M. Gaus introduced the term *ecology* of public administration to define the interrelationship between public administration and the external environment. Gaus leaves us with his vision of ecology, which was one of utilization in that he believed a public administrator could use a conscious awareness of ecological factors as a tool to

respond more wisely to external environmental challenges that occur (Stillman 2000, 80-87).

“Administrative performance is as much conditioned by the external environment and context in which it is carried out as by the preferences and choices of the immediate actors concerned” (Riggs 1980, 107). One can see, for example the effect of hazardous conditions on the environmental health of aquatic life when witnessing the aftermath of an oil spill. For weeks, the shores along the affected body of water continue to wash up dead carcasses of fish due to the detrimental effect on the fish’s environment. Similarly, if any environment is negatively affected then the quality of life for its resident life forms will also be negatively affected. The National Association of County and City Health Officials have developed a process to attempt to address the environmental health needs of local communities. “Called the Protocol for Assessing Community Excellence in Environmental Health (PACE-EH), this process is highly participatory and community driven...it is an effective and gratifying process because it involves stakeholders proposing solutions to environmental health issues” (Silva and Rosile 1999, 9). Continued collaboration with organizations like PACE-EH can create positive results in environmental health, in much the same way collaboration between businesses helps businesses to thrive.

In the global marketplace, companies that collaborate may form a much larger company with the ability to address many problems at hand. This same logic can be applied to the community health issue. Before grade school, children are taught to work as a team. Little difference exists between the cooperation taught to America’s children and the need for cooperation between government agencies and non-governmental

entities to produce a better result. The idea of gathering together to form a partnership to produce a better result has been applied recently to the education of city and county health departments in many Texas counties. (Reifsnider, Hook, Muennink, and Vogt 2004, 282). This concept of increasing education of the public health professionals could be applied more broadly. Perhaps with further attempts at increasing the education of those going to work in the public health field, and joining together in those attempts, America will be closer to solving the public health problems plaguing society. However, one of the first issues America must tackle is the capacity of public health buildings and utilities. The use of faith-based nonprofit healthcare providers can help with this problem of capacity.

The capacity of public health buildings and utilities is a problem in need of addressing. If a public health system has a small capacity then it will have an equally small ability to address the health issues of the community. An analysis of different health services in relation to their capacity was presented in the *Journal of Public Health Management and Practice*. (Scutchfield, Knight...2004, 204). This analysis was aimed at discovering whether or not, and how much, of an impact capacity has on public health agencies. It was also a goal to find out the areas of significance within the public health agency that had the most significant effect on the overall performance of the public health system. "Public health agency capacities in the areas of funding, organizational leadership, and certain nonprovider partnerships were found to be significantly related to public health system performance" (204). Identifying the areas within an organization that positively contribute to system performance is essential for bettering an organization,

especially if that organization wishes to keep pace with the changes of needs within society.

The needs for society change on a daily basis. Many needs are addressed through social programs, needs such as housing assistance, employment, and nourishment. Social programs like these are essential, but equally essential is the presence of social programs aimed towards alleviating the effects of natural disasters and other emergencies.

Though many emergency relief programs are aimed towards disaster relief from large catastrophic acts of nature, the same type of relief is needed when things such as epidemics or widespread food poisoning occurs. “In 1911, Yakima, in western Washington, suffered a typhoid epidemic that turned the nation's attention to a crisis in public health. The response exemplified the ideals of the ‘new public health’ as a more proactive, scientific, federal commitment to the problems of rural America” (Casner 2001, 1768). Yakima Washington is the primary location that supplies the nation’s apples. If the apples coming from Yakima Washington were contaminated with something, many large cities in America would feel the same effects of this type of disaster. This is an excellent example of the interrelationship of the environment and the enviroined, and of the necessity for the government to provide emergency assistance when necessary. If the government fails to provide this assistance, then either multiple people will die or other nonprofit entities like churches must provide the needed support. Health problems in society will continue to grow, and so should programs to assist with such problems. Perhaps a better way to handle social problems such as public health would be for increased cooperative work with faith-based nonprofits.

Government, American government in particular, has continuously taken the initiative of providing care for those who may be less fortunate or in need of assistance. One example is the drug and alcohol problem. Numerous attempts to overcome the problems created through the abuse of narcotics and alcohol have and will continue to be a large part of the government providing for the welfare of citizens. Many critics are outspoken on the American labeled “War on Drugs,” specifically the failure to stop the problem from growing. Nevertheless, one must continue to explore the social programs currently available and mix those programs with new social program ideas to help reduce the severity of the problem.

A logical way to fix a problem is to analyze the current programs directed towards fixing that problem and compare those programs to other similar attempts. In North Santa Barbara, California a few localities exist that are attempting to solve the problem of drug and alcohol abuse within their community. Sharon Marie Boles provides an analysis of each of four area’s grass-root projects to attack the social problem of drug and alcohol abuse in her dissertation.

“Similarities and differences in the coalition building processes among four communities developing grassroots drug and alcohol prevention programs were examined using a Coalition Building Survey and personal interviews. Participants included youth, parents, government officials, grassroots community leaders, and agency representatives involved in the development of local drug and alcohol prevention programs in North Santa Barbara County.” (Boles 1996, 3053)

The Coalition Building Survey analyzed the variables of leadership, goals, roles and responsibilities, procedures, decision-making, assessment of needs, inviting participation, resources, and communication. Comparing current programs for problems like drug and alcohol abuse will likely result in improving current programs and spreading those improvements with other localities sharing the same problem. Perhaps the sharing of technological advancement will also assist in social problems like drug and alcohol abuse.

Technology has advanced further than could have ever been expected in the last 50 years, even within the last decade. Governments and private businesses have been able to find ways to adapt such increases to their daily operations. Sometimes technological advances are used to control finances and budgeting for an organization or department and sometimes increased technology helps to save lives in a more direct way with advanced medical programs, tools, and medicine. A 1996 study showed how increased technological advancement could be used to help city and county governments plan for social programs.

“Community Connections, an electronic mapping and information system developed by the U.S. Department of Housing and Urban Development (HUD), is discussed. The system is aiding cities and towns to plan for the future. The software presents a comprehensive way to document existing socioeconomic conditions and to track investments in new construction and rehabilitation, as well as economic and social programs.” (Solomon 1996, 119)

Continuing to invest in further technological advancement will help to create planning methods to simplify assistance to society with social programs. More technological advancement will also produce a more presentable, comprehensive way to address and make known such programs and their applicability to social and economic wealth.

The applicability of technological advancement and the benefits it provides to social programs can be seen at the local level. If the Federal government appropriates a large sum of money towards a certain problem, nothing guarantees that the funds received will be used correctly in a way that fixes the problem. Therefore, in order to see the real result of such improvements in social programs one needs to analyze the effects that occur at the local level.

The bottom line when arguing about the importance of social programs is their impact on the social welfare. That is, does the local economy of a community benefit by social programs in general, or do social programs act more as a drag on the well-being of community economic activity. Critics of social programs argue that people simply do not try when the government gives them what is necessary. Adams and Balfour identify this logic in stating, “Long-term welfare recipients are characterized as moral degenerates who avoid or disdain work, and take advantage of the tax dollars of hard-working citizens.” (Adams and Balfour 2004, 128) Critics contend that without the motivation of necessity, citizens will not attempt to move up the social class ladder due to it not being necessary. Perhaps this is the case with a few Americans, but research proves that on the larger scale this is simply not the case. Lobao and Hooks argue that in communities where generosity is shown to poor residents, the overall economic well-being is typically

improved (Lobao and Hooks 2003, 519) . This includes employment and other social welfare programs, which must compete with other priorities for scarce budget dollars.

The War on Terror, for example, affects local government operations and programs currently funded. “City and county leaders say that they would like to pursue other legislative goals in this year's session, but they understand the costs of the war on terrorism might overwhelm them if the federal government does not step in with financial help” (Preston 2002, 12).

Without a substantial amount of funding to support the Federal government’s security demands, other social programs will inevitably be cut in funding and perhaps eliminated entirely. Nonprofit entities have proven themselves as essential during the War on Terror in that social programs provided to society for feeding the homeless, underprivileged education and living assistance were carried on by churches and other nonprofit entities regardless of defense budget increases. It appears to be up to the leaders of cities and localities to build relationships with faith-based nonprofits when the federal government does not provide needed funding for social problems.

A city is only as good as the one in charge of leading it. One of the many jobs for an administrator or a leader of any organization is to develop and maintain relationships within the organization and its relationships with outside entities. Many skeptical individuals address the use of networking or using “politics” in a negative connotation. However, one of the most important, if not the most important, element to a successful organization is to build and maintain successful and professional relationships with actors outside that organization that may have the power to affect the organization in the future or in the immediate present. The International City/County Management Association has



recognized the importance of building relationships and partnerships for local governments and has pushed for an emphasis on this area in their new strategic plan.

“Behind the rhetoric touting partnerships is hard work, but work that can be most rewarding for all involved. With this in mind, building partnerships is one of the strategies set forth in ICMA's new strategic plan...ICMA recognizes partnerships as a way to further its goals and have a greater impact in bringing quality and professional management to local governments and their communities and citizens.” (“Performance...” 2001, 2)

In order for leaders of different organizations to address the important applicability of building partnerships, there will need to be an emphasis by outside organizations like ICMA to break through barriers. It may seem as an insult to some leaders to suggest that building relationships with outside entities is essential to the well-being of their organization. However, with further pushes from organizations like ICMA to encourage such techniques, it will be easier to provide assistance to society through social programs that are supported by not just one, but many entities within society; entities like faith-based nonprofits.

The process of building relationships and alliances is essential for sustaining and enhancing the ability for local governments to provide adequate social programs. Quite an imperative element is the necessity for local governments to work with as many socio-economic actors in their area as possible to create the most locally applicable and necessary social assistance. The International City/County Management Association has

provided a model to follow encouraging local government actors to be involved in the organizational atmosphere in their respective areas.

“Two of the world's leading organizations dedicated to advancing excellence in local government have chosen Arizona State University's School of Public Affairs as their partner and primary location for a unique consortium on innovation. The Washington, DC-based International City/County Management Association (ICMA) and The Innovation Groups (IG) in Tampa, FL, have joined with ASU to form an Alliance for Innovation in Local Government.” (“ASU School of...” 2006, 23)

If local universities, governments, and other organizations like nonprofit social program providers continue working together toward better local management and ultimately better public service, then the problems affecting society will be that much easier to overcome. Encouraging different nonprofits to work together to fix social problems with tax-exemption is one way to acknowledge the altruistic motive, but has nevertheless received much criticism.

Social programs play an important role in modern society. Oklahoma, for example faces devastating problems in public welfare. In Tulsa, the Tulsa City-County Library is famous for providing different programs to assist members of society in several areas of life. In the summer of 2004, the Tulsa City-County Library (TCCL) held a summer reading program that would not have been possible without the financial supporters that funded it. “...reports on the nearly 44,000 children and teenagers who participated in Tulsa City-County Library's (TCCL) summer reading program, with the help of generous sponsors, devoted parents, and dedicated child-care workers and library

staff.” (Ries-Taggart 2004, 80) Without the funding supplied for the program for encouraging children to read in Tulsa, Oklahoma the success of the program would not be nearly as beneficial. In order to continue to provide social programs like this to the community, society must strive to maintain the current tax-exempt status of organizations receiving generous donations towards a viable cause.

Through the examples provided, one can clearly see that the U.S. government, in partnership with nonprofit entities, provides hundreds of thousands of social programs for the welfare of communities. Criticism of faith-based nonprofit tax-exempt status will only deteriorate such alliances and prevent a possible solution. With the necessity of social programs and assistance now identified in American society, one must address any ethical concerns that arise when a government entity discontinues such needed social programs in favor of relying on different nonprofit organizations to supply the assistance. Ethical questions are relevant if the government chooses to discontinue programs funded by the public in hopes that nonprofit assistance will suffice.

### III. ETHICAL QUESTIONS

Throughout history, numerous actions taken by the American government have proven to be at the very least ethically questionable. Many social programs that are supposed to be provided by the government are meant to help citizens in times of need. Recently, the government has downsized many of these social programs and many nonprofit entities have picked up the tab, specifically in Oklahoma. The discontinuation of these governmental programs and assistance is ethically suspect, though less so if nonprofit entities will provide the necessary assistance discontinued by government. In theory, an inverse relationship would exist between assistance provided by governments and the amount of help nonprofit entities provide to society. An empirical analysis is needed in order to test for the presence of this inverse relationship.

Healthcare is one of the most prominently discussed elements in social services. America learned through the civil rights era not only that there were differences in how American citizens were treated due to the pigmentation of their skin, but also that this difference in treatment was wrong. Some of the results that past mistreatment of human beings created are still affecting society today. The American Health Quality Association studied the differences in healthcare quality provided to a range of ethnicities and proposes to help change these disparities, but they cannot do so without the help of partnerships with faith-based institutions.

“Medicare Quality Improvement Organizations are increasingly forging partnerships with faith-based institutions to reduce racial and ethnic disparities in the quality of health care...religious organizations help QIOs reach seniors with vital information on breast cancer, diabetes, and other

health conditions that disproportionately affect minority groups” (“QIOs work...” 2003, 1).

The healthcare industry has recognized the importance of forming alliances with faith-based nonprofit institutions to improve the quality and effectiveness of the social problem of healthcare disparities. Healthcare and education are probably the most essential elements of social services in society today.

Concerning public services, there is widespread agreement that an increasingly important issue is the rising cost of healthcare. If children are the future leaders of America, and an increasing need exists to deal with the rising cost of healthcare, then it would be logical to assume that the healthcare of children is an essential element in society. However, when the federal government makes large program cuts states can choose to lessen Medicaid assistance. “Oklahoma had planned to stop covering 50,000 children enrolled in its SoonerCare CHIP program on April 1. The cutbacks were suspended this month, though, because the Legislature cobbled together an emergency infusion” (Ornstein 2002, 2). The children of Oklahoma are not the only victims in this way. Across the nation, government-funded children’s health insurance programs (CHIPs) are being cut do to the lack of funding provided by the Federal government. CHIPs are aimed at the children of less fortunate families, or the poorer families of the U.S. Once again, the nonprofit entities, specifically large religious organizations, will be there to supply care for those who cannot care for themselves.

Many actions the federal government has taken recently are continuing to have an effect on the welfare of children. The budget cuts that the federal government makes are felt most severely at the state and local level. Oklahoma has witnessed significant

decreases in funding that have caused many programs aimed at early childhood education to be cut (“State Development...” 2003, 1). If Oklahoma continues to see less revenue, it will in effect see fewer programs to assist the development of children.

Not all state governments are completely neglectful of providing social services to children. Oklahoma has taken a major step in providing for the future leaders of America. In Oklahoma, ironically one of the small-government, Republican states, a notable example of social services directed towards youth have emerged. The New York Times claimed that the “combination of quality and scale makes the Oklahoma program one of the most serious attempts to deal with economic inequality anywhere in the country” (Leonhardt 2007, 2). Leonhardt is referring to a state funded pre-school in Tulsa, Oklahoma. “The school is called Tulsa Educare, and it is the showpiece for the finest state preschool system in the country. And, yes, that state is Oklahoma, a bastion of small-government conservatism that hasn’t voted for a Democratic presidential candidate since Lyndon B. Johnson” (1).

Decisions made in Washington, D.C. have a substantial impact on the ability to provide social services. Many decisions that are made in the legislature will bring light to new areas of importance, or possibly places that are in dyer need of assistance throughout the country. In effect, the decisions made in the legislature help to direct the eyesight of government to problems that need to be fixed. State governments are given a great deal of discretion on where and how to create certain federal assistance programs, but only so much exists that a state government can do.

Donald F. Kettl claims that the best way to study politics is to study the budget. In his book Deficit Politics: The Search for Balance in American Politics, Kettl states, “all

political issues, sooner or later, become budgetary issues...Moreover, all budgetary decisions are inevitably about politics.” (Kettl 2003, 1) If, indeed, the political process evolves around the budget and the ability for government to provide any type of service is dictated by the resources allocated through the budget, than it would be logical to focus on the budget to identify services that government plans to support or cut. To see what services the government plans to provide, and those that the government will leave up to nonprofit entities to fund, perhaps one should consider President George W. Bush’s budget proposal for 2008.

“The President’s budget decreases funding for the Community Development Block Grant from the current year \$4.355 billion to \$2.619 billion in 2008. The Administration will also put forth legislation to reform CDBG and change the formula for distributing CDBG funds to states and communities... Funding for the Low-Income Home Energy Assistance Program would be reduced by about \$400 million...The Social Services Block Grant would be cut by \$500 million.” (Jones 2007, 2)

Once again, the faith-based nonprofit sector is needed to provide the services the government refuses to fund. If it were not for large nonprofit tax-exempt organizations, America would either be much more in debt as a government, or much more in need as a people.

When discussing services provided by nonprofit entities and the strength of the economy, one cannot ignore the tax-exempt status of nonprofit entities. If the government were to require nonprofit entities to pay taxes, not only would it be a nominal amount of money in comparison to the services they provide, but it also could have a drastic effect

on the services that the nonprofit entities are willing to provide, and may direct such nonprofit entities into a political agenda focus in place of providing needed social assistance. In effect, the only thing preventing faith-based nonprofits to take definite stances on political issues and candidates is the IRS requirement of their tax-exempt status.

Many ethical issues exist involving the relationship between the church entity and the state governmental activities, not the least of which is the tax-exempt status of the church body. According to the Internal Revenue Service Code, in order for a nonprofit organization to retain its nonprofit tax-exempt status it must remain politically neutral. If it can be proven that some specific religious tax-exempt organization is funding or promoting a political figure or party, than that organization would be in violation of the Internal Revenue Service Code and violating federal tax law. Rob Boston wrote about the accusations of a large church in Columbus, Ohio of violating these laws. “The ‘spiritual army’ Parsley is raising, his critics assert, is more concerned with determining who next occupies the Ohio governor's mansion than saving souls” (Boston 2006, 4).

Two ethical questions exist in this case. One is regarding whether or not a church should be allowed to take political sides and voice them, and the other is the questionably ethical action of a church violating federal tax law. The Internal Revenue Service has answered the first question. When the law prohibits something, it could then be interpreted that ethical questions exist if one decides to partake in the action. However, this is where the second question comes into play. Many times exist in history when violating the law was the ethical choice. During slavery it was not legal to transport the property of others (slaves) through the Underground Railroad, yet one would argue that



the government was unethical. The same application can be made toward the green police and the Nazi holocaust regarding the housing and concealing of Jewish families. Clearly issues surrounding ethics, politics, and religion are in need of clarity.

Ethical questions arise when a government funded by the people decides to discontinue services to those people knowing that faith based organizations will do what they can to supply those services. The fact that churches provide social programs essential to social welfare is in need of further dissection and analyses. The term *church* is quite a broad term. Some intellectuals have hinted toward the idea that different religious sects produce different social reactions. For instance, some denominations that come across as more active or radical may produce change in a society, and some more conservatively less radical religious devoutness may be better suited to sustain change. “Survey data indicate that religious intensity (‘devout-ness’), rather than religious affiliation, does influence political attitudes, and that demographic and political engagement variables also influence democratic values” (Patterson 2004, 345). Perhaps in areas that are in need of radical change a specific religious intensity is needed. On the other hand, a need is apparent in some areas for the ability to sustain change that has already occurred. If an overly enthused denomination can provide the needed political attitudes with its religious intensity as well as further social programs, perhaps religion is an even more important aspect to society and politics than was previously thought.

Nonprofit organizations like churches contribute essential amounts of public service that would end up crippling the government if not available. Many intellectuals, like Dr. Francis Schaeffer or Jim Wallis, have made the argument that the idea of the separation of church and state is simply impossible in that the church and state are and

have been inseparable from the beginning. The fact that essential provisions to society are made by both invariably joins politics and religion, and perhaps this is not such a negative thing. “Marty enumerates clearly what public religion has to offer in terms of perspective, commitment, and concern for the voiceless segments of society. He points out that religion is not going to go away, that most people are still formed and mobilized by faith, and that traditional religious institutions have powerful political influence today” (Nixon 2000, 97). Both the church and the state provide social programs. By partnering the two together instead of attempting to separate them, perhaps a more beneficial outcome will present itself. Another potentially beneficial partnership should be made across party lines, between Democrats and Republicans.

Through many ethical debates present in America today, one underlying need remains, and that is the necessity for consensus. Regardless of the reason they are created, social programs are an essential element of the welfare of America. The government’s reason for the creation of social programs is the duty it has to American citizens. Nonprofit organizations like churches have a different reason for acting, either the demand from or the approval of a higher being. This is not true only for Oklahoma, but across America political consensus and collaboration with nonprofit entities is essential for the continued existence of social programs.

Governments have downsized many of these social programs and many nonprofit entities have picked up the tab, specifically in Oklahoma. The discontinuation of these governmental programs and assistance is ethically charged. If nonprofit entities step in to fill the gaps, an inverse relationship exists between the social programs and assistance provided by governments and the amount of help nonprofit entities provide to society.

Through analysis and comparison of services like healthcare and education in Oklahoma this inverse relationship exists. It would be reasonable to assume that such a relationship would apply to one specific area of social assistance--disaster relief in Oklahoma.

#### **IV. DISASTER RELIEF AND OKLAHOMA SOUTHERN BAPTISTS**

One of the many ways that government supposedly provides for its citizens is by providing disaster relief in times of need. Of the many social programs and ways that government uses tax dollars, one of the most important areas is relief assistance when national disasters occur. However, government has historically been less than acceptable in providing many types of essential assistance, and disaster relief is probably the most prominent. In times of need, society must rely on the good will of neighbors, or faith-based nonprofit entities, to provide support when unexpected disasters disrupt day-to-day life.

Much criticism exists regarding the tax-exempt status of the Southern Baptist Organization and other large faith-based nonprofit organizations from government organizations and unions like the ACLU. "...the ACLU opposes tax exemption for all churches, not just the Catholic Church" ("ACLU Opposes..." 2005, 1). A criticism of the tax-exemption of nonprofits is nothing new in academia. Going as far back as the 1930's, such criticism can be found in scholarly peer reviewed articles, including the *Journal of Political Economy*. "At present the exempted organizations frequently render services which are seldom classed as ordinary functions of government. Exemption, however, continues to be granted on the theory that their activity is socially desirable and worthy of encouragement" (Harriss 1939, 527). Such criticisms have continued through the years and exist as recent as 2007 (Leon 2007, 1). The Supreme Court has made decisions for localities based on the taxes that may be received through urban development. In *Kelo vs. New London*, for example, the Supreme Court upheld eminent domain in the use of city governments to establish well-planned tax generating communities. ("KELO,

SUSSETTE et al” 2005, 469). In the wake of this Supreme Court decision, faith-based nonprofit churches have been targeted for demolition due to their tax-exempt status. “The Supreme Court's *Kelo v. New London* ruling, could mean that ‘religious institutions that are, by nature, non-commercial and, by law, tax exempt, would be the first to be targeted by the bulldozers because of their alleged lack of economic contribution to the community,’ according to Jared Leland, media and legal counsel for the Becket Fund for Religious Liberty” (Johnson 2005, 1). However, churches and faith-based nonprofit organizations supply many needed services to the community that would otherwise require assistance by the state. Some of these services include those provided during natural disasters, and with the interpretation of the Supreme Court and further action by city governments to demolish churches, such services will not be provided unless paid for by the government. In addition, services like disaster relief provided by the government has proven to be, at minimum, less than adequate.

Many instances of government failure during natural disasters are provided more effectively by tax-exempt organizations. The natural disaster known as Hurricane Katrina is a prime example of the government failing to provide a needed humanitarian service, and of the nonprofit church body coming to the rescue. Disaster relief is essential in many Oklahoma specific cases as well. The Murrah Federal Building bombing was an event that gained national attention, but many Oklahoma-specific natural disasters occur that cause a need for assistance. Oklahoma has long been a state affected almost on an annual basis by the terrible natural disaster of tornados. This section of analysis will evaluate the tax-exempt nonprofit organization of Southern Baptists in the context of disaster relief.

In 1772, Daniel Defoe wrote *A Journal of the Plague Year*. It had to do with the epidemic that was cascading through London in the year 1665. Defoe reported that even though the government had plenty of warning, all was kept very private. Yet at the time of the disaster the government persisted to make claims as if they had had no warning, no expectation, no apprehensions, and consequently the least provision imaginable was made for it in a public way. Oddly enough, those who were able to leave town before the devastation were the richer sort of people. Following the unprecedented disaster, sorrow and sadness sat upon every face . . . the voice of mourning was truly heard in the streets . . . it was enough to pierce the stoutest heart in the world to hear them. Interesting that the same dialogue could be used to explain the devastation that occurred because of Hurricane Katrina. It has been over 300 years, and the same problem is still facing society. (McLellan 2005, 968)

In the case of Katrina, the government simply failed America. An unbelievable amount of criticism has surrounded the Federal Emergency Management Administration, and with just cause. FEMA failed to communicate or provide even a minimal level of acceptable assistance.

“FEMA alerted the state director of public health in Charleston, South Carolina, that 180 evacuees were being flown there for medical treatment. Dr John Simkovich had 37 minutes to mobilize a team of doctors, nurses, and other personnel. But (back to Beckett) it was like waiting for Godot, as the group never arrived. FEMA had sent them to Charleston, West Virginia, instead.” (968)

Not being prepared is one thing. Sending essential assistance to the wrong part of the country is completely different. This move would have caused a high-ranking executive his job. Few CEO's exist that could admit to being responsible to sending a shipment of merchandise to the wrong city and still lay claim to their job. However, FEMA was not the only contributor to the failure of acceptable responsiveness. Elected officials were just as much if not more to blame. "The Governor of Louisiana thought things were being taken care of by the mayor of New Orleans, whose 'plan' was apparently for the state to do something to get the feds to do something" (968).

The failure of the government to respond to the needs presented by citizens during natural disasters is nothing new. Even when the economy is doing incredibly well and the budget is in a surplus, the Federal Government still denies the needs of citizens, or at least fails to provide them. In 1927, a series of storms drenched most of Nebraska, South Dakota, Oklahoma, and Louisiana. It would not have been so bad if the rain had stopped coming. The problem in 1927 was not levees breaking, but the flooding of rivers and canals causing widespread devastation. Almost no different from Hurricane Katrina, the government failed to provide for its citizens.

"Though the federal government in 1927 had a record surplus in its budget, not a dollar of federal money went in direct aid to any of the one million flood victims. (Hoover established private reconstruction corporations-they were failures.) The only money that the U.S. government spent was on supplies and salaries for military personnel who participated in the rescue." (Barry 2005, 116)

At least with the Hurricane Katrina disaster, the problem was not that the government refused to provide assistance, it just failed to do so in a matter that could be considered acceptable. The federal government in 1927 had the ability, but simply decided not to allocate funds. It could be argued that Katrina was just another way to fail, the failure in 1927 being the private reconstruction corporations established by Hoover and lack of designated funds. Regardless of how the government has continued to fail, it has. It should not be acceptable for a government that has had years to plan for the same type of natural disaster to once again fail, and once again rely on the faith-based nonprofit entities to bail out society.

The Federal Government was needed when the disaster of Hurricane Katrina devastated the southern region of America, and the government failed miserably in responding to the crisis. From the incompetent response of FEMA to the miscommunications surrounding nearly every part of American government attempting to deal with the problem, there were almost no positive elements in the disaster response equation. Governmental organizations have been under tremendous scrutiny due to the lack of assistance provided to taxpayers in need through the Hurricane Katrina disaster. Since the devastation, the government has recognized “the need for U.S. President George W. Bush to establish an independent and nonpartisan commission to investigate the failure of the government's relief efforts during and after Hurricane Katrina” (“Faith leader...” 2005, 1). American government must establish commissions with taxpayer dollars to fix its inability to create the needed service it was intended to provide with taxpayer dollars, and the organizations that come to the rescue are nonprofit tax-exempt organizations like the Southern Baptist Organization.



The most valid argument regarding the quality of disaster relief assistance provided following Hurricane Katrina would involve input from those individuals who were affected. A common action for analysts, politicians, and even large think tanks is to calculate raw data and present findings that may correlate with the hurricane response. Perhaps a more reliable indicator of response effectiveness can be obtained by listening to the victims of Hurricane Katrina long after the devastation. Harvard Medical School decided to conduct such an analysis. With the help of a graduate of the University of Oklahoma, David Kendrick, Harvard Medical School began to conduct an analysis of randomly sampled victims of the Hurricane.

“Beginning Jan. 10, Harvard Medical School, through a \$1 million grant by the National Institute of Mental Health, will begin recruiting a statistically representative sample of 2,000 survivors of Hurricane Katrina to serve in the Hurricane Katrina Community Advisory Group. Group members will provide personal health and needs assessment information to help inform public policy.” (“Harvard Medical School...” 2006, 2)

This study will continue for 2 years, with updates on data received every 3 months. Such an analysis of whom could be considered subject matter experts on the devastation caused by Hurricane Katrina, and the assistance provided afterwards, may create the most valid indicator yet of exactly how assistance was failed, and what can be done to prevent such a failure from happening again. The first analysis report of findings was released on August 29, 2006. Included in the survey was a rating, from excellent to poor scale, given for the helper agencies and organizations.

“Using an excellent-to-poor rating scale, the highest helpfulness ratings were given to the National Guard and Armed Forces (rated excellent by 32.0% of respondents) and the American Red Cross (31.9%). The entities with the lowest ratings were the insurance industry (3.6% excellent, 54.8% poor or very poor), FEMA (6.4% excellent, 47.0% poor or very poor), and the rest of the federal government (7.1% excellent, 37.1% poor or very poor).” (“Advisory: Media...” 2006, 1)

Though Harvard Medical School may have compiled, and will continue to compile, large amounts of quantifiable data from victims, even more valid indicators present themselves of the quality of assistance provided. Harvard uses a method of rating assistance provided by different entities. Human nature forces one to remember negative experiences more so than positive ones. For instance, most reports that a commercial food chain receives from consumers have to do with negative experiences related to a particular location. One customer from a restaurant might file a complaint with the corporate headquarters about a negative experience. Regardless of the one negative report, no reports exist of the possible hundreds of other customers who experienced a very pleasant atmosphere. Complaining about a negative experience is easy, but to compliment a positive experience would take too much time out of a busy day. After all, the job of a restaurant is to provide the customer with a positive experience. Therefore, perhaps any positive remarks about specific organizations providing assistance to the victims of Hurricane Katrina would present a more valid indicator of what organizations are reacting positively instead of allowing frustration to be involved in rating the terrible

reactions of FEMA and other Federal Government entities along with those response organizations that may have gone above and beyond what was expected.

Harvard found that one of the most effective response entities was the American Red Cross. Three individuals from Lovington, Louisiana wrote a letter to the editor of The Journal Record in Oklahoma about a positive experience following Hurricane Katrina involving not the American Red Cross, but once again the Southern Baptist Organization. “The almighty American Red Cross and FEMA said that we were not in a disaster area, therefore they would not help us...The Southern Baptist Disaster Relief group from Oklahoma and many Oklahoma utility repairmen appeared. It seemed everywhere we turned, there was someone from Oklahoma” (Lori, Dawsey, and Duall 2005, 1).

Oklahoma did indeed go above and beyond to help those in need following Hurricane Katrina. Specifically, the nonprofit tax-exempt Southern Baptist Organization provided numerous types of assistance, from food supplies to housing, to reconstruction regardless of whether or not a victim was in the designated disaster area.

“I just want the people of Oklahoma to know how much this assistance meant to us. As I mentioned, we are a small community but our needs were great. The assistance that came in such overwhelming volume from your state has made this extremely difficult situation much easier to deal with. God bless the state of Oklahoma! Oklahoma is OK with us!” (1)

The Oklahoma Baptist Organization not only helped to build the name of Oklahoma through positive assistance provided, it also helped to try to reestablish a good name for the American Red Cross. Perhaps the same negative experience argument could be made

against the comments made by the three victims in the previously mentioned letter to the editor about the American Red Cross. However, one cannot elude the fact that FEMA and the American Red Cross had simply drawn lines of where assistance would be provided, and some victims did not fall within those lines. The Trinity International Baptist Church in Oklahoma City decided to allow the American Red Cross to use their facility as a resource center, somewhat attempting to reestablish the reputation of the American Red Cross.

“United Way of Central Oklahoma and the American Red Cross of Central Oklahoma on Tuesday opened a one-stop resource center for Hurricane Katrina evacuees at Trinity International Baptist Church, 1329 NW 23rd St. The one-stop resource center will be open from 9 a.m. to 2 p.m. Monday-Friday. Depending on the needs of the evacuees, the resource center may provide such services as assistance securing a Federal Emergency Management Agency identification number, vouchers for food, clothing, and shelter, referrals for housing and employment, help enrolling children in school, and counseling.” (“United Way...” 2005, 1)

The collaborate work of Oklahoma Southern Baptists with other nonprofits like the United Way of Central Oklahoma and the American Red Cross may be helpful for further research on nonprofit effectiveness. Collaboration that existed through these disasters may provide the ability to generalize the effective efficiency of the Southern Baptists to other like organized nonprofit entities.

The Southern Baptist organization has contributed numerous types of needed assistance to the victims of Hurricane Katrina. However, it would be illogical and simply

untrue to believe that the Southern Baptists were the only nonprofit entity willing to help those in need. The North American Association of Christians in Social Work (NACSW) not only provided different types of physical and emotional assistance, but also brought attention to the fact that those who were hurt by the storm were not only poor, but also the poorest (Pizzuto-Pomaco 2006, 1-2).

Though much of the assistance provided to victims of Hurricane Katrina has been from nonprofit entities like the Southern Baptist Organization, it would not be a full analysis without mentioning the large businesses and corporations that helped in a time of need. The American Broadcasting Company (ABC), owned and operated by the Disney Corporation, helped not only rebuild a specific area devastated by the Hurricane, but also brought media attention to the problem. The ABC television show “Extreme Home Makeover” decided to target specific victims of the Hurricane to provide rebuilding assistance to families in need. “ABC decided to rebuild the businesses and families of the members of First Emmanuel Baptist Church after Hurricane Katrina. Restech Information will install a temporary wireless infrastructure” (Campbell 2006, 118).

One type of assistance that is essential in the aftermath of Hurricane Katrina is financial forgiveness by corporations. When any type of large disaster happens like Katrina, the private business sector must understand that payments due and other types of obligations may not be able to be made for a certain period. The company A La Mode was one company with its data center stationed in Oklahoma City that understood the effects of large disasters and the disruption those large disasters cause in the day-to-day obligations of the victims. “a la mode, a developer of appraisal, mortgage and inspection tools here, is deferring all fees and payments of any kind for its thousands of clients in

Louisiana, Mississippi and Alabama, who were victims of Hurricane Katrina, for as long as is necessary” (“a la mode...” 2005, 20).

The American government was created to protect and serve the people. When a specific need in society arises, it should be up to the government to supply that need with the use of taxes, the funds it collects as dues for living in such a wonderful country. Though much political debate evolves around the directed use of such funds, none can argue against the fact that in whatever way the government decides to allocate funds, they are used in such a way to provide some type of service to benefit the lives of at least some citizens.

If the government is there to protect and serve the people and the people provide the financial support for the government to exist, it should follow that when the people are faced with some sort of natural disaster that threatens their way of life then the government should come to their rescue. The government should be able and prepared to address the needs of the people affected by a natural disaster within a reasonable amount of time. Hurricane Katrina has brought to light the fact that the American people can no longer rely on the Federal government to rescue them from natural disasters. Therefore, if big brother will not catch us when we fall down, we must find another area of support.

Religious organizations are often scrutinized for their tax-exempt status. Many different types of churches receive funds reaching all the way into the billions of dollars on an annual basis. However, the government must realize that regardless of the nonprofit tax-exempt status of the church, it provides much more social assistance to society than the taxes that would have been collected could ever hope to provide. Southern Baptists

are just one denomination that provides this type of assistance on a continual basis, including the Katrina disaster.

As much criticism that exists against the disaster relief provided by government, areas of assistance provided by the State of Oklahoma exist that were a necessity. There is no secret surrounding the failure of the Federal Government in successfully communicating and providing adequate disaster relief through the Federal Emergency Management Administration (FEMA) during Katrina. However, communication between FEMA and Oklahoma State government agencies did assist in providing disaster relief during Hurricane Rita a month later. “The Tulsa District of the U.S. Army Corps of Engineers left for the Texas coast over the weekend. The corps was ready to supply emergency power, if needed, at the request of the Federal Emergency Management Administration.” (Shottenkirk 2005, 1)

Oklahoma Southern Baptists have created a good name for themselves through numerous types of disaster relief, including the bombing of the Murrah building in Oklahoma City. Before the idea of a terrorist attack had taken on a new level of meaning on September 11, 2001, citizens of Oklahoma City had already felt the fury and horrendous effects of terrorism. Many adults around the country remember exactly where they were and what they were doing during different historical tragedies. For instance, one might hear detailed stories from individuals on the day that John F. Kennedy was assassinated. From college professors to high-school teachers, few people cannot recall the exact place and series of events experienced during the announcement that President Kennedy had been shot. The same moment-specific memory will be in the minds of millions of Americans after the terrorist attacks on September 11, 2001, and probably

most from those living in New York. Oklahoma suffered from a terrorist attack on the Federal Murrah Building in downtown Oklahoma City, and few if any Oklahomans cannot recall the exact place and series of events experienced during the announcement and media coverage of the bomb that nearly demolished the building.

Once again, the Southern Baptists provided their selfless support and assistance through a time of tragedy. Clark Leach worked for the Oklahoma County sheriff's office, and when the bomb went off his first thought was about the wellbeing of his son, 3-year-old Zackary. Clark was an Oklahoman who lost a child through the terrorist attack and was amazed at the response from the Southern Baptists.

“Leach identified Zackary, although he was decapitated, his legs had been blown off and his left arm was missing... ‘The Southern Baptist bombing relief fund and other agencies provided funds to help us as well as other victims,’ Leach said. ‘It allowed Alisha to stay home and take care of Jake while we all attended counseling sessions.’... Leach said their financial needs did not go away, and ‘I can't tell you how much Southern Baptists helped.’ He said they were initially referred to another relief organization whose workers insulted Alisha and sent her away in tears three or four times. ‘But Southern Baptists were wonderful and very supportive,’ he said. ‘They helped us with funds, and were supportive in every way. They are a bunch of nice people, professional in taking care of our needs, but they also earnestly care.’” (Williamson 1999b, 1)

To have lost a child through such a tragedy is enough, but to be insulted and turned away from an organization whose sole purpose is to provide support would be nearly



unbearable. Perhaps the fact that Southern Baptists “earnestly care” separates them from the government, and other disaster relief providers.

The bombing of the Murrah building in Oklahoma City was an unforgettable travesty, and the assistance provided by the Oklahoma Southern Baptists organization was truly an essential element of assistance. The Oklahoma Southern Baptists provide social assistance in many other ways as well, including tornado disasters.

Another type of tragedy in Oklahoma, which calls for disaster relief, is the ongoing natural disasters caused by tornados. In the midst of tornado alley, Oklahoma has been exposed to some of the most devastating tornado activity in the nation. Every year nonprofit organizations like the Southern Baptists Organization offer to provide aide to victims of one of nature’s most devastating creations. What is not as well known is the assistance provided to victims from entities created by the Baptist Organization. Southern Baptists have invested in disaster relief on numerous occasions, and have continued to invest in the future of America through education. The Southern Baptist Organization establishes many private Universities, and such Universities provide a great deal of disaster relief.

“Among those assisting in relief efforts in the wake of the Oklahoma destruction were about 80 students from Southwest Baptist University in Bolivar. Senior Angie Clark, who grew up in Bridge Creek, worked with two pastors there to coordinate the students May 6-9 trip. Before she and the others left for Oklahoma, she said she was terrified of what she was going to see in her hometown.” (Dotson 1999, 1)

Southern Baptists contribute to the circle of altruistic service. Baptists work to improve and invest in education through Universities, and then such Universities invest in providing disaster relief, even to areas with a much smaller population than large industrial cities.

Oklahoma is not known for a large population. In land mass area Oklahoma City is one of the largest cities in the U.S., however, Oklahoma City's population is far from being considered heavily populated on a national scale. Certain parts of Oklahoma may not be as heavily populated as say, Chicago, but a natural disaster like a tornado can still have a detrimental effect on thousands of lives if close enough to the city. On May 3, 1999 a tornado tore through south Oklahoma City and Moore and devastated many Oklahoma lives. Luckily, the Southern Baptist organization was able to help provide assistance, food supplies, and even shelter at the First Baptist Church of Moore of I-35.

“As of May 6, Oklahoma Baptist disaster relief units were operating at both First Southern Baptist Church, Del City, and First Baptist Church, Moore, which also was being utilized as a staging center for various relief agencies... As of May 6, the May 3 tornadoes claimed at least 38 in Oklahoma and five in Kansas, injuring nearly 700 others and destroying several thousand homes, including more than 2,000 in the Oklahoma City area. Tornadoes from the storm system in Tennessee in the early morning hours of May 6 also killed four people.” (Williamson 1999a, 1)

With 2000 homes destroyed, just in the Oklahoma City metro area, there will be an ongoing need for assistance from nonprofit agencies like the Southern Baptist Organization. Tornadoes are only one natural disaster that calls for assistance from

nonprofit organizations like the Southern Baptist Organization; another example is the Oklahoma Ice storms.

In January (and December) of 2007, unbelievable ice storms devastated thousands of lives throughout the mid-west. Shortages of food, power supply, showers, and clean clothing were just a few of the difficulties that had to be dealt with by victims of the enormous drop in temperature. Power lines froze, water pipes busted, and many large trees and branches came crashing to the ground and destroyed and damaged thousands of homes and cars. Once again, the nonprofit tax-exempt Southern Baptist Organization continued to provide essential assistance in a time of overwhelming need. “In the wake of powerful winter storms blamed for the deaths of at least 90 people in the Midwest, almost 1,000 Southern Baptist disaster relief volunteers are deployed and working to clean up downed trees and debris in Missouri and Oklahoma” (Noah 2007, 1). Southern Baptists continue to give of themselves for the benefit of others. Almost 1,000 volunteers, not staff, were deployed and working to help with the aftermath of the storm. If this same attitude of selfless service existed with more potency in American society today, many problems could be fixed other than assistance in times of need. Citizens of America should learn and adapt lessons from the Southern Baptist Organization taught through leading by example. “Responding immediately to needs in Missouri and Oklahoma, Southern Baptist units already have prepared more than 45,000 meals, completed over 660 chainsaw jobs and provided almost 500 showers and laundry loads” (1).

Criticism of the tax-exempt status of the Southern Baptist Organization and other large religious organizations exist, however, these organizations supply many needed services to the community that would otherwise have to be provided by the state.

Instances of government failure during natural disasters are satisfied by these tax-exempt organizations. The nationally renowned natural disaster of Hurricane Katrina is a prime example of the government failing to provide a needed humanitarian service and the nonprofit church body coming to the rescue. Disaster relief is essential in many Oklahoma specific cases as well. The Murrah Federal Building bombing was an event that gained national attention, but other natural disasters that received attention from the Southern Baptist organization such as tornados and ice storms. A positive relationship exists between the tax-exempt nonprofit organization of the Southern Baptists organization and the welfare of Oklahoma, and Southern Baptists are thus deserving of their tax-exempt status, if not more. In addition to the needed disaster relief and other social assistance provided by the Southern Baptists Organization, the economic impact of the Southern Baptist organization in Oklahoma alone severely outweighs their tax-exempt status.

## **V. IMPACT OF OKLAHOMA SOUTHERN BAPTISTS IN OKLAHOMA**

Churches are not the only nonprofit tax-exempt entities that exist within our society. Many different nonprofit organizations help assist communities that are not liable for paying taxes. Many of the criticisms circulating about the tax-exempt status of nonprofits are based on the fallacy that money collected from taxes would outweigh the services provided. First, the money that would be collected from the nonprofit organizations by taxing would not be substantial or significant in comparison, which will be discussed and analyzed later, and the only change that may occur from such an action is opening up the door to political motivation within such faith-based nonprofits.

In the March 16, 2003 Washington Post, the exact amount of funds that could have been collected from nonprofits in Fairfax, Virginia was calculated. The Mount Vernon Ladies Association of the Union had a \$48,787,740 assessed value and would have provided \$580,574 in taxes. Goodwin House Inc. had a \$34,758,000 assessed value and would have paid \$413,620 in taxes. The Fellowship Square Foundation Inc. was valued at \$26,920,330 and would have produced \$320,352 in taxes. The American National Red Cross was valued at \$25,911,640 and would have produced taxes totaling \$308,349. The Fairfax Education Association Retirement was valued at \$21,373,600 and thus would have produced a tax sum of \$254,346. The National Wildlife Federation had a total value of \$17,574,105 and if it were taxed, it would have provided \$209,132. The Vinson Hall Corp. had a total assessed value of \$13,806,810 and would have provided \$164,301 in taxes. The Saint Mary's Housing Corp., part of the Virginia Housing Development Authority was valued at \$13,266,680 and could have produced taxes totaling \$157,873. The Lewinsville Retirement Residence Inc. had an assessed value of

\$12,154,200 and would have produced \$144,635 in taxes and the National Trust for Historic Preservation was worth \$11,497,370 and if it were to have been taxed could have produced \$136,819. (“Potential Bills” 2003, 1)

The total assessed value of all the nonprofits was \$226,050,475 and the total tax dollars that would have been collected is \$2,690,001. This is just barely over 1% of their total value and the repercussions for taxing such services would greatly outweigh the benefits created.

Each nonprofit entity has a business department. That is, each entity will have certain paid professionals whose job is primarily to create more services for less money. One of the most significant changes that taxing such organizations could create is a requirement for government to match funds put towards programs provided. These professionals would only have to provide evidence that the problem affecting their area of importance should be provided for by a certain agency. With only a little media acknowledgment and public awareness, government would have to provide such support. This does not consider the actual value in which the services provided by nonprofits could be assessed. Surely the benefits of social programs and community welfare provided by nonprofits severely the costs of allowing them their current level of tax-exemption.

Many intellectually sophisticated researchers have noted the indisputable evidence surrounding qualitative research methods and analyses of different phenomenon. It should be important to infer different significance applying to data that may not be specifically evident prima facially. Though this acknowledgement is indeed necessary, one must not forget the importance and applicability of quantitative research methods. The analysis of these two methods was explained thoroughly in an article from

The Health Education Quarterly entitled “The utilization of qualitative and quantitative data for health education program planning, implementation, and evaluation: a spiral approach.” The article, written in the Netherlands, captures an in depth analyses of the significance of using both qualitative and quantitative research methods.

“It is advocated that each method has its own contribution and can be considered as a separate methodology contributing to social science in general and health education research in particular... The results of both methods suggest that qualitative methods enhanced the generation of ideas and theories. Qualitative methods were used to formulate ideas for improving quantitative data gathering, analyzing and comparing ideas with respect to program development, and for testing the internal validity of a quantitative design. The quantitative method enabled testing of results in different groups and detecting detailed differences.” (de Vries/Weijts/Dijkstra/Kok 1992, 1)

In this specific instance, the Dutch were attempting to formulate a program for smoke prevention within the Dutch community. Logic would apply qualitative analyses in attempting to create a program that will essentially attempt to curve a public behavior, smoking. However, just as logical and perhaps even more important would be to gather quantitative data to be able to target the most affected area with whatever project is attempted as well as be able to view raw data from trial and error in as many attempts of testing the program as possible before it is implemented. The Dutch were correct in many ways, specifically dealing with the importance of synthesizing quantitative data with qualitative analyses to create a conclusion that is as internally valid as possible.

The necessity of implementing both quantitative and qualitative analyses is also evident in the urban populace. In many municipalities, it has been a common analytical exercise to use qualitative indicators when attempting to define the local sustainability indicators in the urban environment and urban development. Yet the necessity of synthesizing once again the qualitative and quantitative data received while attempting to develop sustainability indicators applying to an urban development area is essential. In June of 2006, the Journal of Urban Design published an article dealing specifically with proposing a new type of method that attempted to integrate the quantitative physical indicators with the more commonly used qualitatively inferred indicators. (Ghosh et al. 2006, 263) The result is a proposed new approach that successfully integrates both research methods to create a more sustainable urban environment by analyzing and using more valid and applicable sustainability indicators. In much the same way, the analysis of faith-based nonprofits and tax-exempt status has been analyzed both qualitatively throughout this paper, and will end on a more quantitative note with the estimated economic impact of the Southern Baptist Organization in Oklahoma.

The inherent validity of the programs provided by the government is an area in need of analysis. State and Federal Governments failed miserably during the Hurricane Katrina crisis, but this was related to emergency response. The nonprofit tax-exempt entities supplied many of the needs that the government failed to provide during this national disaster. However, many other programs that the government uses tax dollars to create are similar to programs that the nonprofit organizations also provide. An analysis of two programs, one government program and one nonprofit, which are aimed toward the same social need and the results of those programs would provide a valid prediction



of the effectiveness of government versus nonprofit social assistance. This type of analysis was presented in an article of Sociological Perspectives. It discussed the effectiveness of public and private refugee resettlement programs.

“...the results of a quantitative evaluation of San Diego County's Catholic Charities" Wilson Fish Demonstration Project (WF). The WF Project was compared to San Diego County's Department of Social Services" (DSS's) Refugee Employment Services System. The comparison of the two groups showed that, on average, the refugees with the WF Project achieved higher rates of employment, sooner after arrival resulting in shorter dependency and lower levels of cash assistance.” (Hohm, Sargent, & Moser 1990, 755)

It would seem that many social programs, not just disaster relief, provided by the government are not as effective at solving problems as those provided by nonprofit religious organizations.

Many arguments against large, well-funded nonprofit entities like super-churches are made based on the tax-exempt status of these large economic entities. However, if one were to eliminate the tax-exempt status of these producers of needed social programs, the gifts given to them would most likely decrease in that they would not be tax deductible, therefore, decreasing the amount of essential social programs and assistance provided previously discussed. Large nonprofit organizations, like the Southern Baptists Organization, are not only providing an immense amount of social assistance that severely outweigh any tax that could have otherwise been collected, they also are a significant economic contributor to their surrounding local communities. This can be determined by providing the estimated economic impact of Southern Baptist Churches in

Oklahoma, and comparing the results to the dollar amount that would have been collected in tax.

A total of 1,716 Southern Baptist Churches exist in Oklahoma. Each church is a member of one of 43 geographic area Baptist Associations. Data was collected on all 1,716 Oklahoma Baptist Churches including resident members, Sunday school average attendance, total receipts and overall total financial gifts. A total resident member count for Oklahoma Southern Baptist Churches in fiscal year 2007 is 447,948. This number may be useful to include an estimate of resident member economic impact in future research, drawn from activities such as an increase of eating out at restaurants due to church attendance, gasoline purchasing and the like. The Sunday school average attendance for all Oklahoma Southern Baptist Churches in fiscal year 2007 was 149,710. This average may give a better predictor for attendees more likely to attend church services outside of Sunday mornings, thus increasing the economic impact. The total receipts of funds for the Oklahoma Southern Baptist organization in fiscal year 2007 was \$359,187,511, and this included the total undesignated gifts to the Oklahoma Southern Baptist organization in fiscal year 2007 of \$259,705,858 (Jordan 2007, 124). Using the same tax estimated average calculator from the March 16, 2003 Washington Post article entitled "Potential Bills," the total tax that would have been received from the Oklahoma Southern Baptist Organization if it were not qualified in a tax-exempt status would be \$4,274,331.93 ("Potential Bills" 2003, 1). When weighed against the assistance and social services provided to the public by the Oklahoma Southern Baptist organization and what those services would have cost the government, four million dollars is insignificant. However, to further emphasize the importance and essential existence of the Southern

Baptist Organization in Oklahoma, perhaps an estimated economic impact of the organization in Oklahoma will further add to the necessity of Southern Baptists in Oklahoma, and furthermore other like faith-based nonprofits.

Of the 1,716 churches in Oklahoma that belong to the Southern Baptist Convention, the staff for each church varies significantly. For instance, the First Baptist Church of Moore has over 15 people as full-time staff, with other part-time staff, as does churches of like size. However, very small Baptist churches in rural Oklahoma have a staff as small as two or three. Taking this into consideration, and focusing on predicting at best an underestimate of economic impact to produce validly useful results, this paper calculates an underestimated average of a five person staff for each church. Using data collected from the United States 2006 Census, Oklahoma had a family median household income with a +/-776 error. Though many, if not most of the Southern Baptist Churches in Oklahoma pay their staff, definitely their pastors, more than the Oklahoma State Census Average, to focus again on predicting at best an underestimate of economic impact, this 2006 Census household median income is used. (“Income – Median...” 2006, 6) The resulting estimated income of the Southern Baptist Church staff throughout Oklahoma is \$411,453,900. The Grand Valley State University Dorothy A. Johnson Center for Philanthropy and Nonprofit Leadership concluded in March of 2007 that the “weighted average of the dollar-value multipliers for the payrolls of all nonprofit organizations is 1.57” (Lowen & Nanzer 2007, 5). When using this nonprofit multiplier of economic impact with the combined estimated average income of the staff of Southern Baptist Churches in Oklahoma, the Oklahoma Southern Baptist Churches have an underestimated \$645,982,623 economic impact on Oklahoma. In addition, the Bureau of

Economic Analysis estimates that approximately 20 jobs are generated for each additional \$1,000,000 of economic output. (“The Value Added...” 2006, 1) This translates to over 12,819 jobs created from the Southern Baptists Organization’s economic engine in the state of Oklahoma. In this study, the quantitative and qualitative data point towards the efficiency, effectiveness and economically beneficial Southern Baptist Organization in Oklahoma.

## VI. CONCLUSION

Forgone revenue from tax-exempt faith-based nonprofits is compensated by the services provided by such organizations. Theoretically, the assistance provided by nonprofit faith-based organizations is more efficient and effective than government programs. Classic P.A. theory has been used as a criterion while analyzing the cost-benefit analysis of the tax-exemption of faith-based nonprofits.

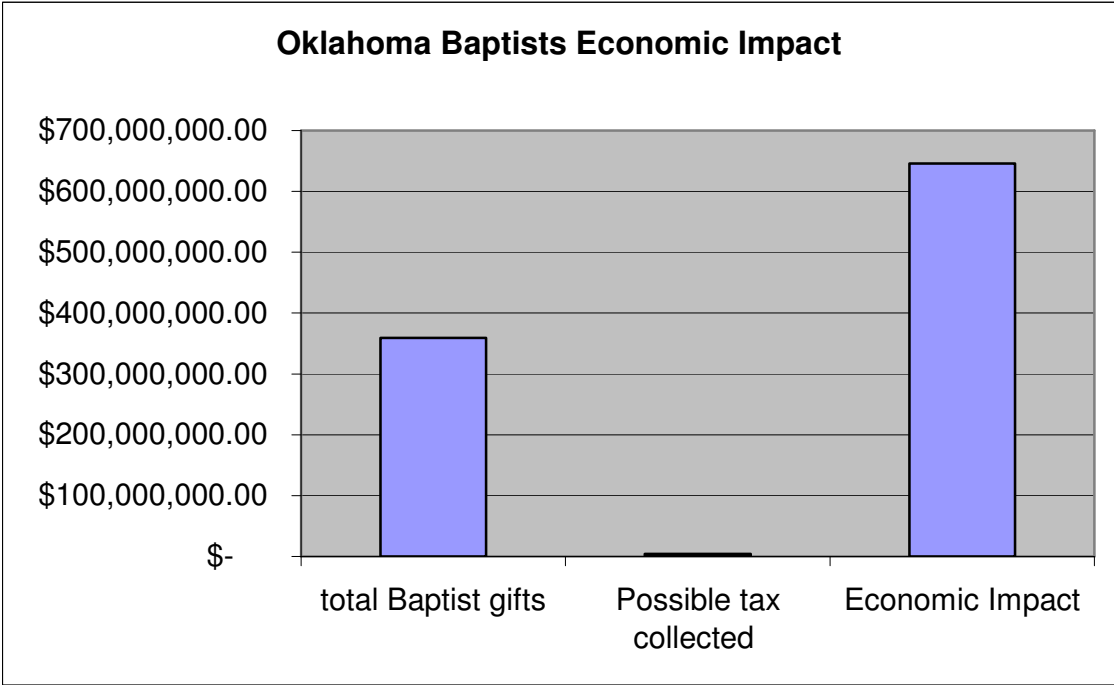
Many of the programs nonprofit entities provide are identical to programs the government has discontinued. Before this relationship was analyzed in detail, a myriad of such programs were identified. These social programs, and most importantly how these programs affect the localities around America, are important in studying the effectiveness and efficiency of nonprofit and government involvement.

Government funded social programs are meant to provide assistance in times of need. Recently, however, the government has discontinued many of these social programs. With the help of many nonprofit entities, specifically in Oklahoma, this assistance continued. The discontinuation of these governmental programs may be an intentional reliance on nonprofit entities to provide the services, and may be ethically suspect of government. If an inverse relationship exists between the amount of assistance from government and like assistance provided by nonprofits, government discontinuation would be ethically suspect. An empirical analysis was provided that helped to test for this relationship.

The tax-exempt status of the Southern Baptist Organization and other large faith-based nonprofit organizations has been criticized by unions like the ACLU. A criticism of the tax-exemption of nonprofits can be found in scholarly peer reviewed journals from

the early 20<sup>th</sup> century all the way through 2007 as well as in recent Supreme Court decisions for localities based on the taxes that may be received through planned urban development. In the wake of the Supreme Court decision providing eminent domain to localities, faith-based nonprofit churches could be targeted for demolition due to their tax-exempt status. However, many needed services to the community would suffer that would otherwise require governmental assistance. In addition, services provided by the government, such as disaster relief, have proven to be, at minimum, less than adequate during a crisis.

If one were to eliminate the tax-exempt status of faith-based nonprofits and other producers of needed social programs, the gifts given to them would decrease in that they would not be tax deductible for the donor. Large faith-based nonprofit organizations are not only providing an immense amount of social assistance that outweighs any tax revenue that may have otherwise been collected, they also are a significant economic contributor to their surrounding communities. Data collected on all 1,716 Oklahoma Southern Baptist Churches helped to provide their economic impact in Oklahoma compared to lost tax revenue. That data is presented in the following table (also see appendix I):



An over \$600 billion impact on the economy alone, along with almost 13,000 additional jobs created compensates for taxes that may have been received from the Oklahoma Southern Baptist Organization. As Daniel Hungermann points out, more research is needed through different denominations to be able to more validly apply research across denominational lines of faith-based nonprofit qualitative, and quantitative impact. In this case, the social assistance provided by the nonprofit faith-based organization of the Oklahoma Southern Baptist Convention is more efficient, effective and economically beneficial both quantitatively and qualitatively than comparable social assistance provided by the government. According to the evidence provided in this analysis, churches, and possibly the generalization of like nonprofits, deserve their tax-exempt status and are incredibly large economic contributors to our communities.

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**APPENDECES**

Appendix I

<b>Geographic Area Association</b>	<b>Number of Congregations</b>	<b>Resident Members</b>	<b>Sunday School Average Attendance</b>	<b>Total Receipts</b>
Arbuckle	31	8,227	2,498	\$ 4,462,289
Atoka-Coal	25	4,166	1,531	\$ 2,286,445
Banner	20	4,664	2,035	\$ 4,856,714
Beckham-Mills	26	5,344	1,559	\$ 4,630,731
Bryan	38	8,094	2,475	\$ 4,959,064
Caddo	29	6,318	2,186	\$ 3,798,596
Capital	157	88,946	28,778	\$ 75,475,426
Central	38	6,445	2,480	\$ 4,836,990
Cherokee	45	2,651	1,368	\$ 709,774
Cherokee Strip	28	6,868	2,816	\$ 6,480,724
Chi-Ka-Sha	14	83	165	\$ 30,000
Choctaw	4		37	\$ 21,339
Choctaw-Chickasaw	14		22	
Cimarron	53	17,004	5,811	\$ 11,568,658
Comanche-Cotton	55	16,547	4,761	\$ 10,627,349
Concord-Kiowa	26	6,637	2,292	\$ 5,017,368
Craig-Mayes	39	8,652	3,317	\$ 5,512,068
East Central	44	8,966	2,946	\$ 6,700,680
Enon	34	10,283	3,385	\$ 7,113,784
Frisco	54	9,698	3,034	\$ 5,427,341
Grady	28	6,777	2,533	\$ 4,861,324
Johnston-Marshall	31	4,926	1,728	\$ 3,480,700
Kay	26	6,214	2,251	\$ 5,161,006
LeFlore	56	9,029	3,007	\$ 4,944,005
M-S-W	26	711	448	\$ 206,590
Mullins	34	11,227	3,816	\$ 8,665,616
Muskogee	53	16,877	5,140	\$ 10,520,550
North Canadian	28	8,141	2,423	\$ 4,389,247
Northeastern	51	10,900	2,913	\$ 4,838,673
Noerhwestern	21	3,839	2,935	\$ 2,735,071
Panhandle	21	2,758	1,197	\$ 3,363,212
Pittsburg	42	8,886	2,789	\$ 5,362,952
Pottawatomie-Lincoln	61	19,770	5,523	\$ 11,760,083
Rogers	30	8,961	3,042	\$ 7,342,599
Salt Fork	8	1,425	487	\$ 978,347

Sans Bois	30	4,606	1,407	\$ 2,413,359
South Canadian	28	3,600	1,285	\$ 2,573,461
Southwest	27	8,665	2,440	\$ 4,757,899
Tillman	12	2,151	545	\$ 1,132,340
Tulsa Metro	150	55,101	18,887	\$ 49,581,864
Union	67	23,127	7,879	\$ 19,231,541
Washington-Osage	34	10,664	3,539	\$ 8,531,030
No Association	78	25,315	-534	\$ 27,840,702
<b>Totals</b>	<b>1,638</b>	<b>447,948</b>	<b>149,710</b>	<b>\$ 331,346,809</b>
<b>Including No Association</b>	<b>1,716</b>	<b>473,263</b>	<b>149,176</b>	<b>\$ 359,187,511</b>
Total Baptist undesignated gifts	\$ 259,705,858.00			

Appendix II

Total Baptist gifts	Possible tax collected	Estimated Income	Economic Impact
\$ 359,187,511.00	\$ 4,274,331.93	\$ 411,453,900.00	\$ 645,982,623.00