



THE "TAX REVOLT" AND THE ROLE OF GOVERNMENT

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Issues of tax reform, government spending, and protection of the right to own property have become hotly debated issues in political campaigning in recent months. Passage of "Proposition 13" in California, strong support for similar measures in other states, and highly vocal resistance to specific governmental programs highlight this controversy. The ability of representative government to fulfill its responsibilities, of citizens to maintain control of their government, and the protection of the rights and liberties of those out of step with the dominant majority are at stake. This situation, of course, varies widely from one state to another, and even from one community to another.

The so-called "tax revolt" stems from numerous factors. Inflation pushes many people into higher income tax brackets, boosts the value of taxable property, and makes it difficult for some to maintain their homes. Allegations and evidences of governmental inefficiency cause people to believe their tax monies are wasted, not really meeting the needs for which they were intended. Many persons are disillusioned with what they perceive to be bureaucratic, insensitive, and unresponsive government. This has given rise to the conviction that a tax revolt is the most effective way to send a "message" that leaders of government will heed.

A. Probable Effects

The effects of this tax revolt movement are not yet clear. Among the probable effects being predicted are the following:

- * Greater efficiency of government, making it more creative, innovative, and responsive.
- * Increase in state and federal income tax collections to offset loss of local property taxes. State and federal income taxes may be increased also by loss of part of the property tax deduction.

- * Shifting of power from local to state and federal government. Local governments may be weakened by their increased dependence upon state and federal funds.
- * Further restriction of school budgets. School bonds may also be more difficult to issue because of lower tax revenues.
- * Layoffs of municipal and county employees. This would most heavily affect the unskilled, those recently employed, and members of minorities.
- * Reduction in welfare services and social programs for the disadvantaged. People with low income, who do not own property, are most dependent on publicly financed programs and jobs.
- * Loss of some community services related to programs such as libraries, parks, transportation, recreational programs, health services, police and fire protection, and protection of environmental standards.

B. Broader Context

The present discussion forces attention to the role of government and of other institutions in our society. It concerns both a continuing desire for the services provided by the modern state, and a growing frustration and hostility toward the machinery of government.

Few people would seriously question the necessity of government in modern society. Governmental involvement in meeting basic human needs is necessary because of continuing inequities of wealth, power, and income, both in America and in the world community. Human services of many kinds have come to be generally regarded as a right of all citizens, especially of those unable to provide for themselves. On the basis of our federal constitution and Bill of Rights, we look to government to protect the powerless and disadvantaged. We know that the political majority can be despotic, abusive, selfishly indifferent to hurting people. The majority can be desirous to protect "our own" at the cost of the neighbors' welfare. It is the responsibility of government to protect those who might unjustly be subjected to the will of the majority, as well as to provide those services which the majority of citizens rightfully expects or requires.

Nevertheless, there is a growing frustration with the complexity of government, accompanied by a widespread feeling of people's powerlessness. Many believe that government has overstepped the limits of its proper role, and has interfered with the rights and liberties of other institutions, including agencies of the church, through powers of funding and various forms of regulation. Many feel that government agencies are unresponsive and unaccountable to the people they serve. Some have begun to challenge long-held assumptions of public policy about the government's effectiveness in managing solutions to social problems. People realize that government cannot provide meaning and identity for personal existence.

In view of these concerns about the role of government, some have begun to search for alternate ways for meeting human needs and providing services. Increasing attention is being given to the resources of the family, neighborhoods,

churches, and other voluntary organizations. These have traditionally been the structures generating and maintaining values in our society, and have been the agencies of meaning, identity, and a sense of power. It should be the aim of public policy to respect and, where possible, empower these structures so that they may fulfill their rightful role. Their encouragement by wise public policy may reduce the need for direct governmental provision of such service.

Fundamentally, many of the concerns related to the role of government are connected with the search for a creative and constructive resolution of the tensions between the individual and the community. Emphasis upon individual rights is an integral and cherished part of our heritage. Yet unbridled efforts at the extension of individual rights are being perceived as a threat to the life of the community and the greater society. Government is generally understood to play a critical role in the resolution of this tension.

C. Christian Insights

Generally Lutheran Christians have held positive views of government. The state has been understood as ordering authority and power, a part of the creative will of God. It is seen as a gracious means by which God restrains human sinfulness, preserving the world in a semblance of order in spite of the tendencies of sinful persons to create chaos. As such, it represents a form of God's rule, one of the "masks" of God in the world.

Nevertheless, the state takes on demonic dimensions when it seeks to claim the whole person or pretends, through whatever means, to be a dispenser of salvation. Christians must therefore guard against unquestioning and passive acceptance of the claims and power of the state. The state of course must counter the threat to human society created by the chaos of destructive selfishness. Yet, a similar threat to human society may in modern times derive from an overabundance of state order and regulation, leading many to a sense of alienation and depersonalization.

Against all such tendencies the Christian is fortified and freed by his or her ultimate allegiance to God and his or her experience of the Gospel. All claims upon us are subordinate to the claims of God. But the claims of God upon us act to free us for assuming our responsibilities as his servants in the society of which we are a part.

D. Possibilities for Christians and the Church

The present discussion prompts us to a renewed examination of the meaning of Christian stewardship. In this connection we affirm the following:

1. All property and goods are gifts from God. They must therefore be used responsibly in the service of others. We need to examine our own life-style to see how our use of property and goods affects other persons.
2. The churches have historically played a leading role in providing educational and social services in our nation. While the state has provided an ever-increasing portion of educational and welfare services, state monopoly of such

services has not been the rule. We need to reaffirm our support for church schools and church welfare agencies and institutions, and to insist that public policy recognize their distinctiveness.

3. The public good requires widespread and enlightened involvement in the political processes. We need to re-examine our opportunities for active interest and involvement in politics as part of our search for justice.

4. Voluntary services in such places as hospitals, community organizations, churches, and service groups have had deep roots in the Judeo-Christian tradition. Such voluntary service can have a significant effect in meeting the needs of persons and should be celebrated and encouraged. We need to examine the means for using such volunteer service most effectively.

5. Finally, we have to reassert our Christian commitment to the poor and disadvantaged. The Gospel impels us to do what we can to alleviate suffering, to sustain hope, and to pursue justice for those oppressed by poverty. The method for doing this may need rethinking. Our basic commitment must be reaffirmed.

In this spirit of Christian stewardship, we view the present debate concerning taxation and the role of government as both a challenge and an opportunity. Through our participation in this debate, we seek the God-pleasing welfare of all people in our communities, states, and nation. Therefore we pledge to work toward the goal of "all things made whole."

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