



# CIVIL RIGHTS JOURNAL

A NEWS SERVICE  
OF THE UNITED CHURCH OF CHRIST  
COMMISSION FOR RACIAL JUSTICE

## Victory in Chicago

Our recent "get-out-the-vote" work around the Chicago mayoral election has renewed me. For what we witnessed in Chicago was the Freedom Movement in one of its finest hours. The high voter turnout, particularly in Black and Hispanic wards, showed that the right to vote is held precious, not only by those in the South who fought and died for the right to vote, but by northerners as well.

More voters voted in this primary—an amazing 76%—than had voted in any other primary in Chicago's history except Mayor Harold Washington's first primary in 1983. The turnout in Black and Hispanic wards was especially note-worthy. This is even more amazing when one realizes that a whopping 80% of the Black adult population is registered.

But statistics tell only part of the story. The real story lies with the people of Chicago. Two weeks prior to the election I and approximately 100 "Reverse Freedom Riders"—volunteers from throughout the South—walked the streets and the housing developments of Chicago to mobilize the vote. We arrived in Chicago after a 20 hour bus trip in 2 buses which left Selma, Alabama, and Henderson, N.C., picking up riders in cities along the way. The response of Chicago residents was more than we ever expected.

One rider, Lisa Dickerson, a 21-year-old woman from Gulfport, Mississippi, expressed her surprise to a local reporter, noting, "I thought Chicago was going to be big and cold. But the people here have been so warm and really put themselves out to make us feel welcome...and needed."

The warmth of the community was everywhere in evidence. One especially nice moment occurred while one of our canvassing teams was knocking on doors in the Robert Taylor Homes, one of the city's largest housing developments. An elderly woman was on the phone with a friend when the team arrived at her apartment. As soon as she learned who had come to her door, she excitedly told her friend, "The freedom riders are here, I'll have to call you back." She then warmly embraced the members of the group and said, "I'm just glad y'all are here. We needed you." She then provided some good old southern hospitality up South by offering to share her lunch with the riders.

At the Cabrini Green development a freedom rider confronted a young woman who said she wasn't sure if she would vote and that it would depend on her mood on election day. The rider softly responded, "My cousin was brutally beaten in 1965 for trying to register people to vote. The right to vote has nothing to do with one's mood." The young woman, obviously moved, smiled and said she would be sure to vote, and would bring others with her.

The win by Mayor Washington was clearly a grassroots victory. It was the people in the street—in the Black and Hispanic wards, but also in progressive white wards—who brought him over the top. He received 98% of the Black vote, while the 54% vote which he received from the 4 major Hispanic wards helped put him over the top. The coalition of Black and Hispanic voters, voting in their interest, was part of the good news of this election.

The other good news was the important role which the church played. Throughout Chicago, the churches helped stir up excitement around election day. Churches were sites of "get-out-the-vote" rallies and the clergy consistently preached about the importance of the vote from their pulpits. Churches also provided primary support for the Freedom Rider campaign. Kenwood United Church of Christ allowed us to use the church as the base of our operations and Rev. Leroy Sanders, the pastor, extended himself with much love and patience to ensure that our stay was fruitful.

In fact, the response of all the churches—Black, Hispanic and white—was especially gratifying. All our meals were provided by local churches. And while they fed our bodies, they also spiritually fed our souls with worship services each evening. As it has historically done, the Church again played a major role in this Movement victory.

The Chicago election was the first major electoral test of whether or not a major city like Chicago could continue to make progress toward greater racial inclusiveness at the top levels of municipal government. Chicago succeeded in that test, and it did so with flying colors.

This is Benjamin F. Chavis, Jr., of the United Church of Christ for Civil Rights Journal.

# MONEY MANAGEMENT

A weekly column on personal finance distributed by the Oregon Society of Certified Public Accountants.

## The "Haves and Have-Nots" of Tax Deductions

The close of the tax-reporting season is fast approaching. The time seems right to take a lighthearted look at the "haves" and the "have-nots" in the world of tax deductions. According to the Oregon Society of CPAs, there are grey areas in general tax rules and the "caveat emptor" should be applied.

Take the case of the race track enthusiast who won a \$21,854 twin double on April 5. Prepared to offset his winnings with his losses, he presented an IRS agent with over \$23,000 in losing tickets that he claimed he purchased between April 6 and May 21. Unfortunately, these tickets carried the footprints of the many disgruntled losers that had tossed away the tickets. The court allowed only a \$2,000 deduction against his winning claims.

Another taxpayer who frequented the race track was able to produce clean, untorn tickets, many with sequential numbering indicating that they had been bought by the same bettor at the same time. And this race track addict had a kind companion who attested to the fact that he had never seen the taxpayer pick up discarded tickets. The court allowed the taxpayer to offset his winnings by two-thirds of the amount claimed. Even in the tax world—neatness counts.

Many a businessperson has found it pays to advertise. The law allows that advertising is deductible as an ordinary and necessary business expense since advertising is considered a stimulus for attracting business. An ingenious gas station owner deducted as a promotional item the cost of beer he made available to his customers. He felt that the brew would be more appealing to his customers than the trading stamps he had previously given out. That station owner appealed to the court. "Sir, I really don't feel in my heart how a small businessman can be put down because he had an idea and made it work." Yes, he does "have" a deductible expense, ruled the court after he demonstrated that his business increased since offering the beer.

Not so lucky was the lawyer who attempted to deduct the cost of operating a boat that flew a flag proudly displaying the numbers "1040." He told the court that when people asked why he had the numbers "1040" on the flag, he explained that he specialized in preparing tax returns. The court disallowed the deduction as a result of his failure to "show exactly how, and under what circumstances, (his) boating activities produced a single fee."

Sometimes, the same case can be both a "have" and a "have-not" as in the case of the three-year old child who suffered from lead poisoning which was traced to the paint on the outside of his home. Both his doctor and the local health department required that the lead-based paint be removed from any surface the child could reach. It was ruled that the cost of removing the paint up to four feet from the ground was deductible as a medical expense. The costs of removing the paint above this line were not deductible. The court determined that since the boy could not reach up that high, there was no medical reason for this additional expense. One wonders if the parents will be allowed future medical deductions as the child grows.

Subscriptions to professional magazines are considered a deductible expense of being an employee. But, to qualify for a deduction, the periodicals must be required by the needs of a person's employment. A good example: an IRS field agent, who spent most of his time working at the offices of corporations under examination was often away from the resources of the library at his IRS office. The cost of his subscription to the "Journal of Taxation" was therefore ruled deductible. But the deduction claimed by a grade-school teacher who said she subscribed to certain periodicals because they appealed to her students did not meet the IRS's approval. These had included "Architectural Digest", "Consumer's Union" and "House Beautiful."

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## Letters to the Editor

### Concerning Education

As an Intern Teacher in the Portland Public School system, I must counterpoint Ron Herndon's remarks to the school board (which followed the semi-annual report of the district's Desegregation Monitoring Committee).

First of all, I have been teaching in the P.P.S. system since 1976. For four-and-one-half years I have taught talented and gifted children from the Columbia T.A.G. center in North Portland to the S.W. T.A.G. center at Mary Rieke school.

One will see a minute achievement gap between students who attend schools in affluent neighborhoods and those who go to school in underprivileged economic areas.

When you speak of the talented and gifted child, you are speaking of those who have the academic knowledge for excellence in their field.

I have experienced, as a T.A.G. teacher, a higher degree of "willingness to excel" from the students who are in North and Northeast sections of Portland and lower southeast, than the S.W. or upper S.E. sections. Their desire to achieve at higher levels had nothing to do with P.P.S., but had to do with the individual, regardless of their economic background. They wanted education. There is a big difference when they do not want an education!

Now, I think a teacher who has taught a range of students in a range of subjects, from T.A.G. students in a Speech Communications and Theatre class to the average Social Studies student and below average student, is more than qualified to state an opinion or make

a concrete judgement.

In other words, we teachers, parents, mothers, and community workers are not politicians. We do not play around with our future America. I do not believe Dr. Matthew Prophet would allow any second-rate political movement to keep the North or Northeast and/or lower Southeast uneducated.

We are finding that a deprived background in wanting to gain knowledge or education can affect a student's "willingness to learn"; we are finding that students who have been given everything "quote, unquote" in the "S.W.", also can exhibit an unwillingness to learn, which is a direct result of behavior. Hence, teachers need community support in discipline in order to teach—not a constant attack! The teachers and administrators of each school need full support from the family of a student.

In cases where the family can not help in the education of their young (when the economic, social, etc. communication has broken down), we need our social service agencies to provide "an excellent education and support for these children and families."

I am an Afro-American, I am Indian, I am German, I am an American. I am a part of education. I support our teachers wholeheartedly. Those who are not educators should get out of the business of education. We need your community support, not a personal war against the evils of society. That's how Adolf Hitler massacred six million Jews!

Talk to us, meet me at my door with love and respect, believe in us as teacher who teach, because we want a better America.

Betty Harris-Garner



## HEALTH WATCH

by Steven Bailey, N.D.

As you may have noticed, my articles have been much less frequent as of late. This is primarily because I've been spending considerable time in Salem since the Legislature convened. While I've had many important issues to address, I've not found the time to put them into print. This article will be a brief synopsis of some of the important legislative items that are currently being considered in Salem.

Before I begin discussing legislation, I would like to invite all interested persons to attend a community forum sponsored by Portland Fair Share this coming Tuesday, April 14th, at Portland Community College, 705 N. Killingsworth, from 7:15 to 9:00 p.m. Issues will include "knowledge is power", how to effect change, how the legislature works, health care, liability insurance issues, and taxes and school finance. Speakers will include myself, Amina Anderson of the Black United Front, Walter Ghant of the Bethlehem Inn Homeless Project and Pat Steward of Portland Fair Share. Child care will be available if reserved by April 13. For more information, call Portland Fair Share at 223-2981.

This year in Salem, we have seen more attention to health issues than any previous session. The issues are broad and include such topics as pre-natal care, a state health plan, basic needs programs, employer health insurance mandates, hospital revenue tax for the indigent, mandated acceptance of emergency room care, insurance non-discrimination as well as the tort reform and other issues of care for the handicapped, senior care, medicare assignment, and bills presented by the healing arts for their specific interests. The number of bills is truly massive and represents the true nature of our current medical crisis.

**State Health Plan (SB 547)** This bill, presented by Senator Bill McCoy, is probably the most effective and ideal approach to the majority of our problems. However, few legislators feel that it has any chance of passage. This bill would pool a wide range of resources to provide a base of care for all Oregonians. While the proponents of this bill feel that it would lower the overall costs of health care in Oregon, the self-interests of Salem appear, once again, to have guaranteed that this bill is destined for the back shelf.

**Pre-natal care: (HB 2361)** One of our pound-foolish policies in Oregon has been the lack of adequate pre-natal care for the un-insured and indigent populations. Currently many pregnant women have no support base for pre-natal care until their 8th month of pregnancy.

As most birth defects occur in the first trimester (the first 3 months of pregnancy), the lack of early care may well result in higher long-term costs due to birth defects and critical care at delivery. This bill does look like it has a good chance of passage.

**Emergency Room Acceptance: (HB 2354)** There has been a national trend toward looking at medical care as a luxury, rather than as essential service. We have seen documented cases on a national level where uninsured persons are denied emergency care due to lack of funds. While we, as a society, would not tolerate police or fire protection denial on a basis of income, it appears that a bill such as HB 2354 is necessary to assure the same sanity in health care.

**Insurance non-discrimination: (HB 2650)** This bill, that will require that insurance companies accept a uniform definition of provider in their policies, still appears to have a chance of passage. There is strong support, as well as opposition, to this bill, which is similar to existing laws in over 40 states. What this bill does is allow the consumer to have unobstructed choice in who they can see as their primary provider. It cannot increase costs as it still allows insurance companies to choose what services they will cover and how much they will pay for each service. Even so, the self-interests in Salem are inaccurately claiming that there will be additional costs if this is passed.

**Tort Reform (SB's 324, 325, 326)** Tort reform is basically a reform in how people can sue for damages in liability cases. It is one of the most heated debates in Salem as well as across the nation. While the end form of this bill still has to be worked out, it appears that Oregon will not follow the terrible example of California where the limitations on awards may in fact not even cover the medical costs created by the court-declared errors in treatment. There will definitely be a section that aids in the protection of people who serve on boards of non-profit institutions. There will be a tort bill passed, we just don't know what form it will take at present.

**Other Bills:** It appears that the employer tax bill is dead as well as mandatory medicare assignment (requires that all doctors accept medicare payment). Many of the other bills mentioned earlier still have a chance of passage, yet they represent what I feel is the "finger in the dike" approach. We do need to plug the holes, but the foundation of the dike needs real work. Only something in the nature of Senator McCoy's SB 547 will provide a true solution to the crisis that now faces our state in the area of health care.

**Portland Observer**

The *Portland Observer* (USPS 959-680) is published every Thursday by Esie Publishing Company, Inc. 1463 N.E. Killingsworth, Portland, Oregon 97211. Post Office Box 3137, Portland, Oregon 97208. Second class postage paid at Portland, Oregon.

The *Portland Observer* was established in 1970.

Subscriptions: \$15.00 per year in the Tri-County area. Postmaster: Send address changes to the *Portland Observer*, P.O. Box 3137, Portland, Oregon 97208.

Alfred I. Henderson, Editor/Publisher  
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National Advertising Representative  
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