

# New tax bill may benefit students

By LISA WYNNE  
Staff Writer

Scholarship recipients, including Morehead scholars and graduate students, may find themselves once again exempt from taxes if a bill under consideration in the House Ways and Means Committee passes congressional scrutiny.

The bill would revive tax deductions for scholarship recipients taken by last year's Tax Reform Act.

The bill, cosponsored by Reps. David Price, D-N.C., and Martin Lancaster, D-N.C., would restore tax deductions for interest paid on student loans and for all scholarships, said Frank Proctor, legislative assistant to Lancaster.

Before the Tax Reform Act, Proctor said, students could deduct any scholarship aid, but the new tax legislation taxes everything except tuition and book allowances.

At UNC, all students receiving financial aid or merit scholarships, including Morehead Scholars, graduate students receiving stipends and need-based scholarship recipients, have to file tax returns by April 15.

"This is just one more burden students will have to put up with," said Thomas Langston, associate director of the UNC student aid office. "There's no possible way to anticipate what the effects of this will be."

Although Morehead Foundation trustees decided to help defray the tax costs, the students will still have to file returns in April, said Dana Post, treasurer of the Morehead Foundation. Working students may ultimately wind up in a higher tax bracket, Post said.

"Everybody is waiting for it to hit on April 15, when they have to come

up with the cash," she said. "Right now everybody isn't worrying about it. It's real but it's unreal."

The Tax Reform Act's authors intended the student aid provisions to prevent scholarship abuse at high-profile, private institutions and did not realize the impact it would have on average students, Proctor said.

Dan Rostenkowski, chairman of the House of Representatives Ways and Means Committee, had been reluctant to accept individual groups' requests for special treatment under the act, fearing a bombardment of requests, Proctor said.

The Price-Lancaster bill was the first of many bills attempting to amend the act, he said. Many of these bills have similar, overlapping provisions, so it is possible to apply the bill to other areas not mentioned specifically, he said.

The Budget Reconciliation Bill,

under consideration by the full House, allows exemptions for graduate students who teach or conduct research in exchange for tuition reductions, said Jim Jordan, Price's press secretary.

"There are a lot of proposals out there for remedying different problems," he said. "If that one doesn't pass, it will probably be brought up again."

Proctor said the bill, introduced into the House on June 10 and still in committee, has secured 77 cosponsors. Lancaster is drafting a letter to the chairman of the Ways and Means Committee to demonstrate support for the bill and to draw attention to it, he said.

"We've done all we can to publicize this bill," Jordan said. "We hope that sometime in the future these provisions will be seriously considered."

# Jim and Tammy Bakker plan concert tour

By STACI COX  
Staff Writer

After months of exile from PTL, Jim and Tammy Faye Bakker are taking their story on the road, with concert dates all over the nation.

The Bakker tour will begin on Nov. 17 in Nashville, Tenn. and continue until Dec. 21, when the Bakkers will take a Christmas break. It will resume in January, said Marilyn Ford, spokeswoman for ATI Equity, the company producing the show.

Most of the concert sites are in the South, including Greensboro, Atlanta and Columbia, S.C. But the Bakkers will also take their show to Pittsburgh, Cincinnati and Denver, Ford said.

Concert promoters and tour managers will determine ticket prices on a local level, Ford said. The tickets will usually be equivalent to the cost of an average area rock concert, she said.

Jim Bakker will host the concert,

which will feature singing performances by Tammy Faye and daughter Tammy Sue, Ford said. Lulu Roman, a member of the "Hee Haw" cast, and gospel singers Jesse Dixon and Howard McCrary will also perform, Ford said. Jamie Charles Bakker, son of Jim and Tammy Faye, will be included in the concert, she said.

In addition to the vocal performances, Jim and Tammy Faye will tell the story of their loss of the PTL ministry, Ford said. The Bakkers will

answer questions about the scandal surrounding them and describe how they have conquered adversity to rebuild their lives, she said.

"There will be a lot of crying, a lot of happiness, a lot of emotion from two people who have suffered," Ford said.

Ford said she could not estimate the ticket sales, but she expects that—as with many evangelical tours—ticket sales will increase dramatically as the concert dates draw closer.

# Group finds disparity in school funding

By KELLY JOHNSON  
Staff Writer

Chapel Hill-Carrboro city schools receive more funding per student than Orange County schools, although both systems have about the same number of students enrolled.

A commission organized to study a proposed merger of Chapel Hill-Carrboro and Orange County schools in 1985 and 1986 found that expenditures for the entire county school district at that time totaled \$14,550,000, or \$2,860 per pupil. The Chapel Hill-Carrboro expenditures totaled \$18,172,000, or \$3,382 per pupil.

The commission recommended that the Orange County commissioners equalize the per-pupil funding countywide. A fact-finding group is now studying ways to fund the two

school systems more equitably, said Shirley Marshall, chairman of the county commissioners.

This group consists of Marshall, who organized the group, the superintendents of both school systems, a teacher from both systems, the chairmen of both school boards, the interim county manager and the financial officers of the county and city school systems.

"This is not a policy study," Marshall said. "It's just to bring out all the questions. Then we'll try to give some direction on what we want done about (unequal allocations)."

The group will discuss the inequities, but the county commissioners will find a solution, she said.

"A majority of the commissioners are very concerned about the dispar-

ity," Marshall said.

The disparity is partly a result of the Chapel Hill-Carrboro city school system's supplementary tax. Residents in the jurisdiction of this system voted in 1967 for a tax of up to 35 cents for their district, Marshall said.

Sue Baker, chairman of the Chapel Hill-Carrboro City School Board and a member of the fact-finding group, said the tax for the city school district will produce \$3,498,000 this year. The money is used for teachers' supplements, reading teachers, support staff supplements and aides grades four and above, she said.

Residents in the Orange County system have never voted for a similar supplement. If they approved a supplement, the county would require a school district tax of two cents per \$100 property tax evaluation to equal the amount raised by one cent per \$100 in Chapel Hill and Carrboro, Baker said.

This means that county residents would have to tax themselves twice as much to raise the same amount of money that city residents do, Marshall said.

She said this disparity was caused by a difference in the county and city tax bases. The Chapel Hill-Carrboro district is more populated and has more businesses, so the assessment on the worth of the land is greater, Baker said.

Two-thirds of the county tax base is concentrated in the Chapel Hill-Carrboro district, while the remaining one-third is in Orange County, Marshall said.

Baker said the group has met once to define equal funding. "Per-pupil funding between the Chapel Hill-Carrboro schools and the Orange County schools means equal resource availability so that appropriate programs can be available based on the identified needs of the respective student population," she said.

Marshall said the county can close the gap in funding to the county and city schools by increasing the general tax and decreasing the district tax.

In early December, the fact-finding group will present its information to the county commissioners, who will determine ways to create equal allocation for both school systems.

# N.C. congressman accused of misusing campaign funds

From Associated Press reports

WASHINGTON — The House ethics committee on Wednesday formally alleged that Rep. Charles Rose, D-N.C., converted more than \$63,000 in campaign money to his personal use and failed to fully report debts owed to his campaign on annual financial disclosure forms.

The panel, formally known as the Committee on Standards of Official Conduct, said it found "reason to believe" that Rose violated House rules on four separate counts.

The committee's action, announced in a brief statement, came after a preliminary inquiry that began in June, during which investigators looked into the allegations first raised by the N.C. Republican Party during a 1986 election campaign.

At that time, Rose issued a statement implying that the money he took from campaign coffers had constituted repayment of loans he had earlier made to the campaign.

Following issuance of the panel's statement on Wednesday, Rose issued his own statement, saying: "The (committee) has taken a very long time in this matter. We have come to the final stage of the committee's deliberations. In a very short time, I will have an opportunity to present my case to the full committee, and at that time I am confident that the committee will agree with me that no violations of House rules have occurred."

## Four assassinated in Philippines

ANGELES CITY, Philippines — Two U.S. airmen and two other people were shot and killed Wednesday in separate daylight attacks near the U.S. Clark Air Base.

U.S. officials said the dead included two Air Force sergeants, a Filipino retired from the U.S. Air Force and a Filipino businessman of U.S. ancestry. Assassins also fired on an Air Force captain.

Names of the victims were not immediately available. Base spokesman Maj. Thomas Boyd said both airmen were in uniform.

Maj. Gen. Donald Snyder, commander of the 13th Air Force, said the motive for the killings was unknown. But Col. Manuel Caranza, security officer of the Philippine military's Clark Air Base Command, said he suspected Communist rebels were responsible.

Francisco Nepomuceno, mayor of Angeles City, also said he suspected Communist rebels because of recent U.S. arms

## News in Brief

shipments and statements of support for President Corazon Aquino's government.

## South Korean hostage released

BEIRUT, Lebanon — Kidnappers released a South Korean diplomat for a \$1 million ransom after holding him for 21 months, the leader of the mainstream Shiite Moslem militia said Wednesday.

Do Chae-Sung was released Tuesday, and "not less than \$1 million have been paid," Nabih Berri, leader of the Shiite Amal militia, told reporters in Moslem West Beirut.

"Amal did her job to protect him after his release into a safe voyage," Berri said. He did not disclose further details.

No information was immediately available about who purportedly provided the money and who was paid.

Do, 33, the second secretary of the South Korean embassy in Beirut, was kidnapped in the city's Moslem western sector on Jan. 31, 1986. A group calling itself Revolutionary Cells claimed his abduction but has made no public demands.

Do's release leaves 22 foreigners, including eight Americans, held hostage after kidnappings in Lebanon.

## Better IUD to be introduced

NEW YORK — A more effective copper intrauterine device will become available in the United States next year, two years after a wave of lawsuits and adverse publicity drove all similar birth control devices off the market.

The new IUD, called the Copper T 380A, was developed by researchers at the Population Council, a non-profit research and policy organization in New York City. It was approved by the U.S. Food and Drug Administration in 1984. It has been used in other countries since 1982, but it has never been sold in the United States.

The Copper T 380A is recommended for women over 25 who have been pregnant and who are in a monogamous relationship, said Roderick Mackenzie, chairman of GynoMed Pharmaceutical, the company that will be marketing the device. It is not recommended for women who have multiple sexual relationships or who have had pelvic inflammatory disease, an infection that can lead to sterility.

# UNC researchers to study special education

By LINDSAY HAYES  
Staff Writer

UNC and the Wake County public school system will work together over the next three years to find the most effective ways to provide special education to children with learning disabilities.

Researchers from UNC's Frank Porter Graham Child Development Center have received \$450,000 from the U.S. Department of Education to work with 12 area elementary schools.

Almost 100 children in grades one through three will be involved in the program, said James McKinney, the principal investigator for the project.

The children will receive instruction in the regular classroom or in a part-time special education class, he said.

"We will try to determine the most effective practice for each individual child," McKinney said.

Susan Osborne, co-principal investigator for the project, said she does not think the disabled children will be negatively affected by participating in classrooms with children oriented for normal achievement.

"Children benefit from being integrated with normal achievement-oriented peers," she said.

The general and special education teachers will give these learning disabled students as much assistance

as they would receive in instruction outside the classroom.

"The teacher assumes the primary responsibility for the program, or the consultant teacher provides instruction," McKinney said.

Each child will receive an intervention plan designed to meet his individual needs, McKinney said. He said he suspects that some children will respond better to some intervention plans than to others.

The special education program will work primarily to overcome students' learning disabilities in reading, math and language development and their problems with short attention spans, McKinney said. They will also deal with behavioral problems in the

classroom, he said.

Wake County schools will consult with the six counties nationwide that are also participating in the project, he said. Because of collaboration between the Wake County and Chapel Hill-Carrboro city school systems, research information will be passed along to the local school system.

The children's progress will be monitored by classroom observations and curriculum-based measures that assess a child's progress in a particular area, McKinney said.

Probes or short tests will be periodically administered to the children to monitor their progress, Osborne said.

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