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March Tax Tip

Part of Your Compensation From Your Employer is Fringe Benefits, Many of Which Are Not Taxable.

Here are some ways to get the most mileage from those benefits:

1. **Educational assistance.** You do not have to include in income the cost of educational courses that are required by your employer or are job-related. Whether your employer pays the costs directly or reimburses you, you do not have to pick them up as income.
2. **Holiday gifts.** Gifts of nominal value, such as a holiday turkey, do not have to be reported on your tax return as income.
3. **Meals and lodging.** These do not have to be included in income if they are...
 - Furnished on the business premises of your employer, and
 - Furnished for the convenience of your employer.

Next Month: Filing Tax Return Extensions.

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Supporting The Gay Community

NC Pride PAC hosts reception

by Eagle White
Q-Notes Staff

CHAPEL HILL—On February 10, despite the worst ice storm of the season, more than 60 gays, lesbians and "straight-but-not-narrow" supporters gathered to honor various individuals key to the past and future success of NC Pride PAC for Gay and Lesbian Equality. The evening reception, held in the ballroom of Chapel Hill's Carolina Inn, featured a well-heeled cross section of the Triangle area's gay and lesbian activists, officials, future candidates and interested community members.

Assistant Secretary of Housing and Urban Development Roberta Achtenberg had been slated to appear. However, when her conference in the Triangle area was postponed, Ms. Achtenberg elected to stay in Washington. She did indicate to Pride PAC that she would attend a function held at a later date.

Pride PAC fundraising chair Michael Armentrout, one of 41 sponsors of the event, said, "We were expecting 250 people here tonight, and we have over 60. Given the weather and Roberta's [Achtenberg's] absence, I am pleased with the turnout."

Armentrout stated that Pride PAC's purpose in hosting the event was "to introduce prominent gay and lesbian officials, on both the federal and local level." He added, "Pride PAC needs to expand its base of members. There are basically two ways to further the fight for gay and lesbian rights. The first is to raise money, which can then be redistributed in areas where it will most help our cause. The second way is to build a solid base of people with time and commitment to our goals."

The reception suffered little from its low attendance; the enthusiasm of those present ran high. Festivities began with a half-hour period of beverages and hors d'oeuvres, during which the crowd mingled and discussed various issues faced by gays and lesbians in North Carolina.

Former Chapel Hill Town Council member Joe Herzenberg began the speakers' portion of the event. Herzenberg alluded to the weather conditions by use of a quote he attributed to George Washington. "Washington spoke of 'sunshine patriots' and 'summer warriors'," said Herzenberg, "but I don't think anyone in this room tonight can be put into either of those categories."

Introduction of several candidates for office followed. Joe Buckner, an attorney, has declared his candidacy for Orange/Chatham County District Court Judge. Margaret Polard was announced as a candidate from Chatham County for the North Carolina Senate. Another young woman, who asked to remain anonymous in this article, declared her intention to run for NC Second District Representative for the U.S. Congress.

Jesse White, former chair of Pride PAC and now head of the Appalachian Regional Commission (see "Jesse White receives Senate confirmation" in this issue), spoke about his then upcoming move to Washington and his involvement with NC Pride PAC. White said, "It's a long journey for a 'boy from Mississippi' to a job with the federal government in Washington. I intend to maintain my ties with this area. My partner lives here, and I want to thank him for all his support during this process of confirmation." White added that his work with Pride PAC had "expanded his humanity."

Carrboro Alderman Mike Nelson ad-

ressed the group by saying, "I am proud to be the only openly-gay elected official in North Carolina, but I would like to be one of many." Nelson encouraged gays and lesbians to run for office, saying, "Being an elected official provides a unique access to higher-ups in government. Governor Hunt recently asked for a meeting with ten officials from Chapel Hill/Carrboro to discuss issues. I am one of the ten, only because I am a member of the Carrboro Board of Aldermen." Of the upcoming meeting with Hunt, Nelson said, "I intend to use this access to the governor to discuss sodomy, the Crime Against Nature law and the Hate Crimes law." He added with a chuckle, "Of course, I may not be invited back for another meeting."



Bob Barrett

Nelson also remarked on Charlotte Mayor Richard Vinroot's apparent opposition to holding the 1994 Pride March in that city. Discussing his founding of NC Pride PAC, Nelson said, "I look back with the most pride at forming an organization which has gotten gays and lesbians directly involved with the electoral process."

The evening continued with the introduction of Pride PAC's new executive director, Derek Charles Livingston. A former HIV and AIDS prevention educator, Livingston has worked extensively in the fields of health and gay/lesbian civil rights, both in Rhode Island and Florida. On his role as one of four national co-chairs for the 1993 March on Washington, Livingston said, "Despite the Park Service's crowd estimates, which rendered us one-third human, the March on Washington was nonetheless the largest human rights demonstration ever. Being a part of the March was very important to me." Livingston said he sees his role as Pride PAC director as one to "insure that our community has equal rights by the end of this decade." He added, "There is a certain attraction to doing this work in the back yard of Jesse Helms."

In closing remarks to the group, Pride PAC board chair Bob Barret said, "We are looking at a budget this year of \$68,000. We must raise and give away as much money as we can in places where people will fight the fight for our rights." On a final note, Barret added, "Coming out is a process that never ends. I urge each of you, wherever you are, to take the next step in that process. Coming out allows us to be seen as individuals, rather than as 'them.'"

Speaking For Myself

Continued from page 3

federal bench will be able to tell the difference between the two, especially since it is still heavily weighted with conservative holdovers from the Reagan/Bush years.

So, as much as I am pleased to see Operation Rescue hoisted by its own petard, I have this numb feeling in the pit of my gut that we may be next.

After all, ACT UP's activities have frequently been illegal and often costly to businesses. ACT UP has defied court orders and done what it can to interrupt the free flow of commerce. As RICO is currently being interpreted by the federal courts, I think all of these add up to a RICO suit, and I'm a little surprised nobody on the other side has thought of it yet.

The Operation Rescue opinion did have a major good point: the Supreme Court instructed the lower courts to factor in First Amendment issues which may be implicated. As I read the decision, courts will be

required to balance First Amendment implications against alleged illegal activity. However, I'm not sure this offers much protection.

The courts have consistently drawn a distinction between speech and conduct. For example, what they have said to Operation Rescue is that the group is free to oppose abortion, to advocate against abortion, to speak, to demonstrate, to lobby, and to do anything else that gets their point across. What they may not do is to engage in conduct which violates the rights of other people.

Using that analysis, ACT UP may well be told that it can speak, demonstrate, lobby, and otherwise engage in speech. What it may not do is violate laws against trespassing, disorderly conduct and so forth.

It would not be a bad idea to closely follow how the lower courts apply the RICO decision in actual practice. I never thought I would live to see the day when ACT UP and Operation Rescue were on the same side of an issue.