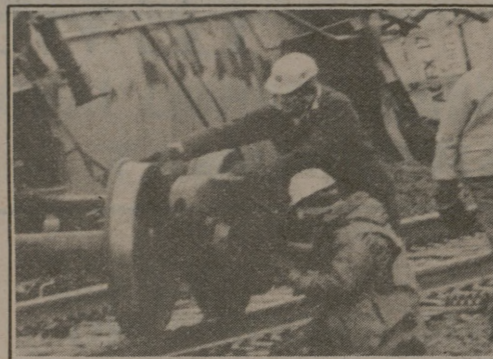


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Train disaster?

Conditions are ripe for disaster here if a train carrying dangerous chemicals derailed. There's not much of an evacuation plan, and 13-15 trains pass through the campus each day. See page 6 for details.

Interest rate bill to be decided soon

United Press International
AUSTIN — Gov. Bill Clements announced today whether he would support or oppose legislation raising the interest ceiling on home mortgage loans from 10 to 12 percent. The bill has been stalled in House and Senate committees for more than two months, and its sponsors have awaited Clements' decision before attempting to bring the bill to a vote. Conventional home mortgage loans in Texas, meanwhile, have virtually ended in areas as lenders say they no longer can afford to pay rates higher than 10 percent for the money they borrow, then finance home purchases with that money for

lower interest rates. Asked last week when he would make his decision on the interest rate bill, Clements said, "I said I would do it by the middle of the month." Sen. Bill Meier, D-Eules, the Senate sponsor of the bill, asked Clements to be more specific, and he agreed to make his decision Sunday — April 15. "I will have an announcement to make on Monday," Clements told reporters, saying he would meet first with Meier after making his decision. Consumer groups have opposed the bill, contending it would increase payments on a \$50,000 home by at least \$75 a month, making home purchases impossible for

many middle income Texans. But lenders say the home purchases already are impossible because the 10 percent interest ceiling makes it unprofitable for them to make such loans at all. Lt. Gov. William P. Hobby has said he also favors the bill but would prefer there be no interest ceiling at all to allow demand and economic conditions to determine interest rates. If Clements gives his support to the bill, Meier probably will seek a Senate vote on it within the next two weeks, because its supporters have indicated they think it must pass the Senate by May 1 to have a chance of clearing both houses before the session ends May 28.

Senate 'secret data' shows less oil from Saudi Arabia

United Press International
WASHINGTON — A Senate study released with hitherto secret data said Saudi Arabia is likely to produce billions of barrels less oil over the next two decades than energy-hungry America had been counting on. The Senate Foreign Relations Committee study said Saudi Arabia can be relied on to produce only 12 million barrels a day — down from the 16 million to 23 million predicted by many U.S. energy experts. The far-reaching study was expected to cause a severe flap in U.S.-Saudi relations, releasing secret details of oil fields on the Arabian Peninsula. The State Department promptly disavowed any association with the findings, saying "this report does not represent administration views." But members of the Senate Foreign Re-

lations Committee, holding a news conference before leaving on a trip to Asia, defended the decision to make the report public. "It would be imprudent of the United States to anticipate Saudi Arabia to increase its production above 12 to 12.5 million barrels a day as it formulates its energy policy," said Sen. Frank Church, D-Idaho, the committee's chairman. Sen. Jacob Javits, R-N.Y., the ranking minority member, said the panel believes "the release of this report is beneficial because it introduces a note of realism." The study found "significant technical and other considerations" contradicting the "optimistic and highly expansive predictions" of up to 23 million barrels a day of Saudi oil production over the next 20 years. It said the previous predictions "are problematical at best and cannot be relied

upon as an element in the formulation of U.S. energy policy over the next two decades." Saudi Arabia, the Middle East oil giant with the world's largest proven petroleum reserves, produced about 8 million barrels a day in 1978 and provided 17 percent of America's oil needs. The panel disclosed data about Saudi Arabia's petroleum extraction potential, underground pressures and salt encroachment — details that the Riyadh government regard as national security secrets. The data was obtained by cross-checking subpoenaed documents from Exxon and Standard Oil of California with estimates from the CIA and other U.S. agencies. The two firms — as well as Mobil, Texaco and the Riyadh government — are partners in the powerful Arabian American Oil Co., which exploits the Saudi petroleum fields.

Housing for storm victims

United Press International
WICHITA FALLS — The first 50 units of temporary housing arrived in the city Sunday, six days after a tornado ripped through, leaving an estimated 20,000 people homeless, according to a federal disaster assistance spokeswoman. Meanwhile, Red Cross national director Dr. Jerome Holland inspected the city, while Red Cross volunteers distributed Easter baskets among refugee children. Holland said the Red Cross was spreading them, with personnel assigned to 12 disaster areas in the far West, Midwest, and Southeast. But Holland said the heaviest concentration of Red Cross professional staff was working in Wichita Falls, where the tornado killed 44 people and injured as many as 600.

Neila Petrick, public information officer for the Federal Disaster Assistance Administration, said the arrival of the housing followed completion of administrative requirements. "First the governor must request a disaster declaration from the president," Petrick explained. "If that's signed by the president, it triggers several programs. Then contracts have to be let, and the Corps of Engineers must be given the mission to prepare the sites." Petrick said another 139 trailer houses were on order from Palo Pinto County, Texas, and the agency has leased 400 trailer sites in Wichita Falls. She said disaster officials could move in as many as 2,000 temporary houses. "Until these people come through the

(disaster assistance field) center, we won't have an exact figure," she said. "We're a bit undermanned, but these people have been so patient." Holland arrived in Wichita Falls at noon Sunday, and said he flew over the area and toured it by car before meeting with Red Cross volunteers. He said the organization's efforts were aimed at aiding the ministering to the hundreds of victims in area hospitals and at distributing needed food, clothing and bedding. Holland is scheduled to meet with community leaders today, and then move on to Lawton, Okla., the scene of a second tornado strike last Tuesday. He said the tour was made at President Carter's personal request.

Unique celebration

Members of the A&M United Methodist Church on University Drive kept an Easter vigil over a mock tomb from Friday at sunset until dawn on Sunday. Then the stone of the tomb — symbolizing the one where Jesus was placed after crucifixion — was rolled away from the mouth of the cave. About 25 people, mainly high school and college students, participated in the 24-hour vigil, which was started

about six years ago. The writing on the stone is in Greek, symbolic of the letters used by early Christians to signify "Jesus Christ is risen today." Below, Sharon Schafer is inspired during the vigil to write a few lines of poetry early Sunday morning, while the rest of the group behind her discusses other matters.

Battalion photos by Colin Crombie



Home is where I hang my hat

At least one gentleman was unable to find a suitable place to hang his stetson while using a telephone in the Memorial Student Center. Though he probably

couldn't manage it there, he should know that cowboy hats are set down brim-up.

Battalion photo by Kayce Glasse

U.S. tax system 'based on fear'

Pay your respects to the IRS

Missing the Internal Revenue Service's tax deadline, or simply ignoring it, can mean trouble not the least of which is jail, says a Texas A&M University tax expert. The deadline is midnight tonight, since April 15 fell on a Sunday this year. The IRS has several well-defined civil and criminal sanctions for violators of the tax laws, says Dr. Larry Crumbley, a Texas A&M accounting professor and a certified public accountant. Crumbley says the difference between the tax avoidance and tax evasion is about five years and \$10,000. He says civil penalties include a 5 per-

cent per month delinquency penalty for intentional disregard of tax regulations without the intent to defraud. The highest civil penalty is a 50 percent fraud penalty on any underpayment that is due to fraud. The criminal penalties are much stiffer, says the professor. They provide punishment for severe offenses and generally involve imprisonment or fines, possibly both. A maximum penalty is not less than a \$10,000 fine or imprisonment for not more than five years, again possibly both. What most people do not realize is that both civil and criminal penalties may be

imposed for the same offense, says Crumbley. The difference is often a matter of whether the IRS wants to make a public example out of a particular tax evader or whether it just wants to collect the money. He says generally the IRS prefers to just collect the taxes plus any non-criminal penalties the law permits, even though the taxpayer could be prosecuted for a criminal offense. "Without strong penalties to encourage taxpayers to pay the taxes the law requires, many citizens would just not pay," explains Crumbley. "Despite the annual ritualistic statements by each successive IRS commissioner about our marvelous self-assessment method of taxation, the system is really based on fear. The public is simply afraid that if they don't pay what the IRS says they owe, then the IRS will attack their salaries, impound their property and put them in jail, and that is precisely what the tax law writers in Congress wanted to achieve." Crumbley stresses that avoidance of taxes is not a criminal offense. Any attempt by a taxpayer to avoid or minimize taxes by legitimate means is permissible. The distinction between avoidance and evasion is a fine line, but a definite line, he adds. Simply put, a taxpayer who avoids taxes does not conceal or misrepresent. He shapes events to reduce or eliminate his tax liability and, depending on the event, makes a complete disclosure. On the other hand, evasion involves such descriptive legal terminology as deceit, subterfuge, camouflage, concealment or any attempt to color or obscure events. It is the willful attempt to evade the tax payment that really raises the ire of the IRS, Crumbley says. Three elements are necessary for a criminal offense: —An additional tax must be due. —There is an attempt to evade payment. —The attempt is willful. The willful part covers a large area of human behavior. Even the most laudable motive is no defense, says Crumbley. A taxpayer may intentionally understate his income in order to have sufficient funds to support invalid parents, for instance. Although such a motive may be admirable, one still specifically intended to evade payment of income taxes, so there is no defense, he says.

In a twister, don't open window

United Press International
WASHINGTON — Recent research into tornadoes has caused officials to revise long-standing advice on how to cope with twisters, the National Weather Service says. People in buildings in a tornado's path have in the past been told to open a window on the side away from the expected funnel cloud. This was recommended on the theory it would equalize the atmospheric pressure within and outside the building. It was also thought a good idea because it would make residents aware sooner of the

approaching storm. But researchers at Texas Tech University, commissioned by the National Weather Service, found that opening a window while a tornado is coming in is itself dangerous because of the threat of flying glass. In addition, although the open window might relieve some pressure on the roof, it tends to put additional pressure on the walls facing the storm. They found that most buildings have enough natural venting to handle the problem.

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Run-offs for student senate positions today

Student Government run-off elections, including contests for two crucial student senate positions, are today only. Polls close at 6 p.m. The student body president for 1979-80 will be decided in the elections, being contested between Ronnie Kapavik and J. Wayne Morrison. John T. Groce and Brad Smith are in a run-off for vice president for student services. Students must show their activity cards and ID cards to vote. Voting is in the Memorial Student Center, the Commons, the Corps Guard Room, Kleberg Center, Sbsa dining hall, and bus stops located by the Reed McDonald Building, south of the Oceanography and Meteorology Building and east of the MSC.

