country requires CREMATION. However, the decision whether to bury or cremate the body is left to the family of the deceased, taking into account any laws governing the matter. Burial of the body usually follows a funeral or graveside service. The body of a deceased member of the Church who has received the temple ENDOWMENT should be dressed in temple clothing. RELIEF SOCIETY sisters dress deceased women, and priesthood brethren dress deceased men. When it is not possible to clothe the body, temple clothing may be laid over it.

A member of the BISHOPRIC typically presides at the burial, where a simple, earnest prayer is offered to dedicate the grave, with blessings promised as the Spirit dictates. This prayer may include a dedication of the grave as a sacred resting place until the resurrection if the person giving the prayer holds the MELCHIZEDEK PRIESTHOOD and has been asked to give such a dedication. The grave site often becomes a sacred spot for the family of the deceased to visit and care for.

CHARLES D. TATE, JR.

BURNINGS, EVERLASTING

Moses described God as a “consuming fire” (Deut. 4:24), his glory consuming everything corrupt and unholy (D&C 63:34; 101:23–24). The Prophet Joseph Smith explained, “God Almighty Himself dwells in eternal fire; flesh and blood cannot go there, for all corruption is devoured by the fire,” but a resurrected being, “flesh and bones quickened by the Spirit of God,” can (TPJS, pp. 326, 367; cf. Luke 24:36–43; 1 Cor. 15:50). Heaven, not hell, is the realm of everlasting burnings, a view contrasting with the popular conception of hell as a place of fire, brimstone, and searing heat. Heat is a characteristic of God’s glory (D&C 133:41–44).

Only those cleansed from physical and moral corruption can endure immortal glory (3 Ne. 27:19; Moses 6:57; TPJS, p. 351). Hence, Isaiah rhetorically asked, “Who among us shall dwell with the devouring fire? who among us shall dwell with everlasting burnings?” (Isa. 33:14). Joseph Smith taught, “All men who are immortal (i.e., resurrected beings in any of the DEGREES OF GLORY) dwell in everlasting burnings” (TPJS, pp. 347, 361, 367). Resurrected bodies are qualitatively different according to their glory (1 Cor. 15:39–44; D&C 88:28–32).

Describing a vision of the CELESTIAL KINGDOM, Joseph Smith reported, “I saw the transcendent beauty of the gate through which the heirs of that kingdom will enter, which was like unto circling flames of fire; also the blazing throne of God, whereon was seated the Father and the Son” (D&C 137:2–3).

RODNEY TURNER

BUSINESS

[This is a two-part entry:]

LDS Attitudes Toward Business

Church Participation in Business

The first article explains the Church position toward business in general, and the second article describes the nature of the Church’s participation in business activities through recently affiliated corporations. For historical information, see Community; Economic History; Kirtland Economy; Pioneer Economy.

LDS ATTITUDES TOWARD BUSINESS

Business endeavors hold no mandated interest for the Church or its members. Church members involve themselves in all avenues of life in much the same proportion as the general population of the region or country in which they live (see OCCUPATIONAL STATUS). Church members are urged to be honest in all their dealings with their fellow men, including business and professional activities. Elements of history, theology, and practice combine to form a positive LDS attitude toward honest business endeavors.

Many LDS attitudes toward business are rooted in the Church’s frontier heritage. As the Church developed settlements in Ohio, Missouri, Illinois, and the Great Basin, it became necessary and desirable to be involved in business activities. Cooperative business efforts were necessary for success, independence, and survival.

In addition to its spiritual and cultural roles, the Church sponsored economic initiatives that could not be mounted by individual entrepreneurs. For example, when it was determined that sugar would be expensive and difficult to obtain in the Great Basin, the Church in the 1850s sponsored a business venture to cultivate and process sugar beets. Converts brought capital and equipment from Europe, and factories were constructed. After extended difficulties, a thriving
sugar beet industry resulted in the 1890s. Similarly, to provide banking services, a Church-sponsored bank was incorporated. A general store—Zion’s Cooperative Mercantile Institution (ZCMI)—was begun, as were a newspaper, the Deseret News, and several hospitals; later, radio and television stations were acquired by the Church (see Broadcasting). As the capital needed for these businesses became available from private sources, the Church divested itself of nearly all business activities unrelated to its ecclesiastical mission.

Thus, historically, members of the Church have been integrally involved in business activities. In their pioneer environment, Latter-day Saints developed, out of necessity, traits of self-sufficiency, pragmatism, and resourcefulness. This heritage is reflected in an entrepreneurial spirit and penchant for hard work that lend themselves very well to business endeavors.

The theology of the Church is also supportive of honest business. Church doctrines emphasize individual agency and self-determination, which provide fertile conceptual soil for fostering business attitudes of free enterprise. The Church teaches that property and wealth are stewardships and that all people will be held accountable to God for what they have done with the time and resources entrusted to them (Young, p. 301). Church leaders continue to encourage members to live within their means, to save and be frugal, and to remain economically independent by avoiding debt. Such principles are harmonious with business success and help prepare Church members to perform well in a business environment.

In addition, the Church’s organizational practices provide an opportunity for developing skills that are useful in business. Each member, young and old, is called upon to serve in some calling. Young boys and girls give talks in Church and develop public-speaking skills. Church youth are given leadership opportunities, and adult men and women fill numerous leadership and teaching positions in every local congregation (see Lay Participation and Leadership; Leadership Training). Budgeting, counseling, organizing, and performing administrative tasks are carried out on a regular basis. From these experiences, members develop business-related skills that are useful in many business contexts.

Over the years, Church leaders have spoken forthrightly about maintaining high standards of business ethics and have warned against becoming carried away by business endeavors: “Material blessings are a part of the gospel if they are achieved in the proper way and for the right purpose” (N. Eldon Tanner, Ensign 9 [Nov. 1979]:80). Fair business dealing, giving value for value received, is scripturally required (Lev. 19:11, 35–36; 25:14; Deut. 24:14–15). Thus, President Spencer W. Kimball distinguished clean money from filthy lucre or compromise money: Clean money is “compensation received for a full day’s honest work, . . . reasonable pay for faithful service, . . . fair profit from the sale of goods, commodities, or service; . . . income received from transactions where all parties profit” (Kimball, p. 948), and he counseled against conducting business unnecessarily on the Sabbath.

Employers are admonished to be generous and kind, employees, to be loyal and diligent. President Brigham Young encouraged “every man who has capital [to] create business and give employment and means into the hands of laborers”; he saw economic strength in “the bone and sinew of workingmen and women,” and encouraged all to be industrious: “If we all labor a few hours a day, we could then spend the remainder of our time in rest and the improvement of our minds” (Young, pp. 300–302). “Let every man and woman be industrious, prudent, and economical in their acts and feelings, and while gathering to themselves, let each one strive to identify his or her interests with . . . those of their neighbor and neighborhood, let them seek their happiness and welfare in that of all” (Young, p. 303).

[See also Consecration; Riches of Eternity; Wealth, Attitudes Toward.]

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STEPHEN D. NADALD

CHURCH PARTICIPATION IN BUSINESS
Historically, two purposes have characterized Church participation in business: to provide important services to the community that might not
otherwise be available, and to provide a reasonable return on the resources of the Church. During the first half century of settlement in Utah, the Church started or helped to start many businesses. Some continue to operate; but as communities became self-sufficient, the Church withdrew from such business activities as banking, health care, commercial printing, sugar processing, and the Hotel Utah.

Most of the business assets of the Church originated in the pioneer era when its people were isolated from other business and commercial centers. When a newspaper was needed to help keep people of Utah informed, the Church established the Deseret News in 1850. In the 1920s, federal officials urged newspapers to develop broadcast operations. In 1922 the Deseret News did as requested, and that was the beginning of KSL and Bonneville International Corporation. To help Utah farmers develop a cash crop that they could sell beyond the borders of the state, the Church helped pioneer the sugar beet industry. ZCMI department stores were the outgrowth of a cooperative movement among the early pioneers. When hotel accommodations were insufficient to provide housing for a growing number of visitors to Temple Square and other points of interest in Salt Lake City shortly after the turn of the century, the Church joined with other community interests to construct Hotel Utah. Over a period of years, the Church bought out other investors to become the sole owner of Hotel Utah. The Church became more involved in Salt Lake City real estate primarily to preserve the beauty and the integrity of the downtown area, especially around Temple Square. That purpose guided Church officials when they decided in the late 1960s to lease to Salt Lake County, for one dollar per year, the property on which Symphony Hall and the Salt Palace Convention Center are now located.

At the beginning of 1990, major commercial businesses owned by the Church included Beneficial Development Company, Beneficial Life Insurance Company, Bonneville International Corporation, Deseret Book Company, Deseret News Publishing Company, Deseret Trust Company, Farm Management Company, Temple Square Hotel Corporation, Utah Home Fire Insurance Company, and Zions Securities Corporation. The Church also owns Laie Resorts, Inc., a small motel, restaurant, and service station located adjacent to the Polynesian Cultural Center in Hawaii. These businesses come under the umbrella of Deseret Management Company, a holding company that receives and distributes profits, performs internal audits, generates consolidated financial statements, files consolidated income tax returns for the group, coordinates activities, and reviews business operations and plans.

The Church of Jesus Christ of Latter-day Saints Foundation receives from Church businesses contributions from their pretax earnings, which in turn are given to the community as contributions to the arts, education, and charitable groups, and other beneficiaries. The LDS Foundation coordinates the distribution of major portions of the charitable contributions designated by Church-owned businesses. In recent years, the Foundation has been a significant contributor to the new LDS Hospital wing, the new Primary Children’s Medical Center, the new Holy Cross Hospital, the Salvation Army, Saint Vincent De Paul Center soup kitchen for the homeless, the Salt Lake City Homeless Shelter, the Utah Symphony, Ballet West, the United Way, and related organizations. Income from Church business operations permits participation in local community causes without using the tithing of members from around the world. Those tithes are dedicated to continuing the primary work of the Church, which includes teaching the gospel to the world, building faith and testimony and promoting activity among the membership, and helping members to complete sacred temple ordinances in proxy for the deceased.

Other business activities are under the aegis of the Investment Properties Division of the Church. For example, it oversees Church-owned farmland in several states and Canada, although many of the agricultural activities on the land are managed by Farm Management Companies.

The Church does not publish financial data regarding its privately owned businesses. However, Church officials have indicated that profits from business operations are used to provide living allowances for the General Authorities of the Church. While business profits are not disclosed, President Gordon B. Hinckley, a member of the First Presidency, said in 1985 that the combined income from all these business interests would not keep the work of the Church going for longer than a very brief period (Hinckley, 1985, p. 50).

In addition to its wholly owned businesses, the Church has controlling interest in the chain of
ZCMI department stores. Also, the Church once owned U and I Sugar Company, but many assets of that company have been sold. The company name was changed to U and I, Inc., and, more recently, to AgriNorthwest Company. Its remaining assets are held by Deseret Management Company. The Church also has a significant but noncontrolling interest in Heber J. Grant and Company, a holding company. Other investments include a varied portfolio of stocks and bonds.

Each of the businesses owned by the Church operates in a competitive environment and must succeed or fail according to standard business operating principles. These companies pay taxes to federal, state, and local governments. (The Church is the fourth largest payer of real estate taxes in Salt Lake County.) Church businesses have boards of directors that set policies for the individual companies. In most cases, Church leadership is represented on the boards of directors, but many boards include persons of other faiths.

Operating management is in the hands of professional managers, who need not be Church members. The Church requires them to operate the businesses in harmony with its principles and values of honesty, integrity, sensitivity, and service.

The Church expects its businesses to return something back to the communities from which they derive their revenues, and it encourages managers to participate actively in community activities and in business and professional associations. The Church expects them to set standards of excellence, to be leaders in their particular industries, and always to be conscious of the values of the ownership that they represent.

The major commercial businesses owned by the Church engage in the following activities:

Beneficial Development Company is a property development company dealing primarily with real estate holdings in and around Salt Lake City. In a very few instances, the company has installed roads, water systems, and other amenities for residential developments.

Beneficial Life Insurance Company offers the full range of life insurance protection. The company operates subsidiary insurance companies in Des Moines, Iowa, and Portland, Oregon.

Bonneville International Corporation is a commercial radio and television broadcast company with stations in Salt Lake City, Seattle, San Francisco, Los Angeles, Kansas City, Phoenix, Dallas, Chicago, and New York. A division, Bonneville Communications, provides promotional services, and produces and distributes the weekly MORMON TABERNACLE CHOIR BROADCAST, the general conferences of the Church, the Homefront Series public service announcements, items for the Missionary Department, and various seasonal programs. The company also provides commercial advertising and promotional services for national businesses and organizations.

Deseret Book Company operates retail bookstores in Utah, Idaho, California, Oregon, and Arizona. The company also serves as a publishing arm of the Church to publish books and other materials for and about the Church. In addition, the company operates the Mormon Handicrafts outlet in Salt Lake City.

Deseret News Publishing Company publishes Salt Lake City’s afternoon daily, the Deseret News, and is a partner in the Newspaper Agency Corporation, which handles printing, advertising, and circulation for the two Salt Lake City dailies.

Deseret Trust Company receives and administers trust funds and trust properties given to the Church.

Farm Management Company manages commercial farms and other agricultural properties owned or leased by the Church, including Deseret Ranches of Florida (Orlando), Deseret Land and Livestock (Rich County, Utah), Deseret Farms of California (Sacramento), Rolling Hills (Emmett, Idaho), West Hills Orchards (Elberta, Utah), and Cactus Lane Ranch (Phoenix, Arizona).

Temple Square Hotel Corporation operates The Inn at Temple Square, a small European-style hotel across from Temple Square; and The Lion House, a historic building in downtown Salt Lake City that is used for luncheons, dinners, wedding receptions, and other social events.

Zions Securities Corporation manages properties owned by the Church, primarily in the downtown area of Salt Lake City, including the ZCMI Mall, the Eagle Gate Plaza office tower, the Eagle Gate Apartments, the Gateway Condominiums, several other apartment buildings, and a number of parking facilities.

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See also the following series of articles on Church and business:


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