
◆ The TAX TIMES ◆

Volume 13, Issue 10

Tax News and Views in Plain English

August, 1998

GIVE THE MONEY BACK !

On July 22, 1998 the Executive Committee of the Brown County Taxpayers Association unanimously passed a resolution regarding the room tax being collected in Brown County for the purpose of funding a new arena/convention center, and the vote scheduled for August 1, 1998 by the members of the Oneida Tribe authorizing their participation in the project.

Points covered in the resolution are as follows: *Whereas* the room tax was increased for the *sole purpose* of funding an arena and convention center, and *whereas* the project depends upon the participation of the Oneida Tribe which will vote on August 1, 1998 to determine whether or not the tribe will be a participant in the project. *Whereas* project leaders have previously acknowledged the project is dead without Oneida participation, and *whereas* government began taking the increased tax from travelling taxpayers before the participating entities had committed to the project, resulting in many thousands of dollars being held in anticipation of the project proceeding.

Therefore be it resolved that the Brown County Taxpayers Association calls upon the local units of government and the room tax commission to take the following actions *if* the Oneidas vote on August 1st to not participate in the arena/convention center project.

1. *Immediately return the room tax rate to its previous level, and*
2. *Promptly enact a temporary further reduction in the room tax rate sufficient in size and duration to return moneys collected for the project to-date to the travelling taxpayers.*

This resolution was covered in a press release dated July 26, 1998, (prior to the Oneidas vote against the proposal).

Reasons given by BCTA President Frank S. Bennett, Jr., in the press release for the resolution were as follows: “Our proposal is both prudent and fair. It’s prudent because it doesn’t let government retain a pot of undesignated tax money, which they will just find a way to spend. It’s fair because it returns the tax money already collected for the project to the traveling taxpayers from whom it was taken.”

“The room tax has a certain allure for governments because in taxes *the other guy*”, said Bennett. “However, room tax doesn’t come without some issues in principle. It’s probably the best example of taxation without representation. Further, “It was important to find a way to fund this project without using property or sales taxes, and the room tax mechanism achieved that. However, if the project dies on August 1, there is no justification to keep the money or continue the tax.”

We realize that there has been much work, promotion and anticipation of a completed arena and convention center by the various interests involved on these projects and that possibly there are other financing alternatives being explored in an effort to proceed. It has been flatly promised on many occasions by these promoters and the media that neither property, sales, or general taxes would be an alternative source of financing, and we have endorsed this position.

Brown County Taxpayers Association

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

Parking Ramp Dilemma

We reported many of your comments about downtown parking in our last issue of the "Tax Times". These comments centered primarily as a user of the ramps and on-street parking. Here is additional information on the ramps from a business perspective.

There are three (3) downtown parking ramps. The first one built was the Fox River Ramp. Located south of Younkers, this ramp was built in 1963 at a cost of one million ten thousand dollars and contains 445 spaces. This ramp was improved in 1994 at a cost of five hundred thousand dollars. The second ramp, built in 1976-77 is the Pine Street Ramp, adjacent to Port Plaza Mall. It contains 1575 spaces and cost five million five hundred ninety-nine thousand dollars to build. A recent estimate for 500 additional spaces came in at five million four hundred thousand dollars. The third ramp is the Main Street Ramp located north of the Port Plaza Mall. This ramp contains 680 spaces, cost two million nine hundred thirty four thousand dollars to build in 1977, and is in the middle of a one million dollar improvement.

The current operating budget for the Parking Utility is \$1,951,445 of which \$1,290,000 is for labor. The ramps are managed by the City of Green Bay, specifically Chris Pirlot, the City Traffic Engineer who reports to the City Utility Commission. The income for parking is projected to be about \$2,517,000, which is enough income to cover the operating budget and the projected improvements. As with most municipal budgets, the capital improvement budget is separate from the operating budget. The ramp employs 39 full time equivalent(FTE) employees, including 15 part time and 5 seasonal employees. The Parking Utility reimburses the City for city services it uses, such as snow removal and payroll, and in addition pays the City \$10,000 per year in lieu of taxes.

The cost of building a new ramp is dependent upon the design, however, the cost will range from \$7,500 to \$13,000 per space. This is indicated by the estimate for the added spaces to the Pine Street Ramp at over \$10,000 per space. The recent average occupancy rate is 60% based upon the hours the ramp is open.

If we assume the cost is \$10,000/space, and the space is 60% occupied for 16 hours a day, how long will it take to recoup the capital cost at a \$.40/hr rate? $16 \text{ hrs} \times .6 \times \$.40/\text{hr} = \$3.84/\text{day}$ $\$10,000/\$3.84 = 2,604.17 \text{ days}$ $2604.17/365 \text{ days/year} = 7.13 \text{ years}$. Who would ever invest in a project if it took that long to get your money back? This doesn't include operating cost, interest on borrowed money or setting aside funds for repairs and improvements. How can anyone make money in parking ramps?

A sale of the parking ramps for ten million dollars would allow the purchaser to get spaces at \$3,704 each. As you can see, this is indeed a good deal for the purchaser. With increased rates they might be able to make money. From a taxpayer perspective the issue is one of pay me now or pay me later.

We as taxpayers either subsidize the ramps when they are built or we subsidize their ongoing operation. We can get rid of the problem by subsidizing the purchaser with reduced capital cost. What do you think is the best solution? Please send your comments to our mailing address or you can e-mail us from our website (www.bctaxpayers.org).

Frank Bennett

Tax Freedom Day Comes Later and Later.

The National Tax Foundation organization has been calculating when Tax Freedom Day, or the mythological day each year when all of your earnings to date would have gone for various taxes and you start to keep the balance for your own purposes, since 1972. Recently they researched historical taxes as a percentage of income and determined when Tax Freedom Day would have occurred at various times throughout the 20th century.

For example, they calculated that in 1902, Tax Freedom Day would have fallen on January 31. By 1935 it had risen to February 28, and to April 4, by 1945. Taxes as a percentage of income remained under 30% until 1968 when they rose from 29.4 to 31% and Tax Freedom Day fell on April 29. This has been trending upward to 1998 when Tax Freedom Day nationally fell on May 10, representing 35.4 percent of average annual income going to pay various federal, state and local taxes.

This doesn't apply in Wisconsin, however, where Tax Freedom Day didn't fall until May 17, 1998. Source: Tax Foundation

Wisconsin Retains Ranking as High -Taxed Place to Live.

A recent study by the Tax Foundation places Wisconsin 2d nationally in total tax burden based on percentage of income. They estimate that we pay 37.35% of our income in taxes. Only Connecticut ranked higher, largely because their residents rank considerably higher in average income and they pay a higher proportion of federal taxes accordingly.

Wisconsin ranks 3d nationally in state and local taxes as a percentage of income at 13.52%. With neighboring states, Minnesota ranked 6th in state and local taxes and 3d with total taxes, while Illinois was 32d with state and local taxes at 11.00% and Michigan was 33d at 10.99%.

It would seem appropriate to question candidates for the legislature if they have any remedies in mind for this situation. * * *

"No government ever voluntarily reduces itself in size. Government programs, once launched, never disappear. Actually, a government bureau is the nearest thing to eternal life we'll ever see on this earth." **Ronald Reagan**

"The idea that you can merchandise candidates for high office like breakfast cereal - -that you can gather votes like box tops- -is, I think the ultimate indignity in the democratic process." **Adlai Stevenson**

The Growing Underground Economy.

The National Center for Policy Analysis has reported that internal Revenue Service Commissioner Charles Rossotti recently estimated that the federal government is losing \$195 Billion per year in revenue due to the failure of people to report income and pay taxes on it. Other data show the substantial growth of the so-called underground economy—economic activity that is illegal, or unreported to avoid taxes, that isn't included in gross domestic product.

An indirect way to measure its size is to compare income reported to the IRS with other measures of income, such as Commerce Department calculations of adjusted gross income from sources such as total wages paid by corporations and total interest paid by banks.

In 1995 it is estimated that Americans failed to report \$630 billion in adjusted gross income on their tax returns. That year they paid 14 percent of their AGI in federal income taxes.

- Assuming they would have paid the same rate on their unreported income. this suggests that the federal government lost at least \$88 billion in individual income taxes alone in 1995.
- If that income were taxed at 22% (the average marginal tax rate for all taxpayers), the revenue loss rises to \$139 billion.
- Unreported income has risen from 10.0% in 1988 to 13.1% in 1995.

This may be a response to the higher tax rates that were enacted in 1990 and 1993. As tax rates rise, hiding income becomes more profitable. Conversely, lower tax rates such as those enacted in 1986 reduce evasion because the cost of reporting one's true income is lower.

Editors Note: One problem is that if someone doesn't pay their share of taxes, you and I pay more. Unfortunately the tax code has become overly complex while the IRS is ineffective in enforcing the law and doing their job without raising the ire of those who do comply. It is time for reform. ***

Nation's Largest Taxpayers Group Hails Passage of IRS Reform.

New Law Will Be "Most Significant Overhaul of the IRS in 40 Years."

Taxpayers wronged by the IRS won't only have new rights, they'll have new remedies to enforce those rights, according to an analysis of the *IRS Restructuring and Reform Act*, recently signed into law.

According to John Berthoud, President of the 300,000 member National Taxpayers Union (NTU), "While Americans look forward to the day when our current tax system is replaced and the IRS as we know it is abolished, the IRS Restructuring and Reform Act will give taxpayers a shield from abuse in the interim."

For 15 years the NTU has cataloged and publicized the worst instances of IRS agency abuse. Those "horror stories" convinced many in the media and congress that IRS excesses were not isolated instances. Their grassroots campaign persuaded key Congressional Democrats to support an IRS overhaul, thereby blunting the President's threat of a veto. The Administration's attempts to forestall serious reforms with half-hearted proposals of its own failed to take root, effectively leaving it with no other option but to support the act (which has now been signed into law).

Berthoud further remarked that "Despite enactment of this landmark legislation, much work remains to be done before Americans can look forward to a tax system they respect rather than fear. More legal protections for taxpayers, especially court remedies, may be necessary. In addition, Congress must work to change how Americans are taxed in the first place. A fundamental problem for taxpayers and the IRS is the complexity of our tax laws, and until this changes, we will continue to have an intrusive agency with broad powers." **From: National Taxpayers Union Foundation press release.**

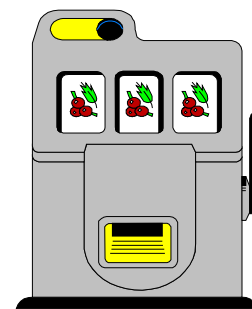
Gambling has Economic Benefits and Social Costs.

Gambling has erupted as a hot political issue in at least ten states this year. Supporters see gambling as a source of jobs and economic development; but opponents criticize it as a regressive tax that penalizes the poor.

Only Utah, Hawaii and Tennessee have no form of gambling at all. Among the other states:

- ◇ Thirty-seven have state lotteries.
- ◇ Ten states have commercial casinos and nineteen (including Wisconsin) have tribal casinos.
- ◇ Horse racing, dog racing or jai alai are allowed in 41 states.
- ◇ Charitable gambling is permitted in 46 states.

Fifteen states use lottery money specifically for education. However, some experts contend that lotteries don't increase education spending overall. Instead, many states use lottery money in place of other state revenues used for schools.



Most gambling produces economic gains, but inflicts offsetting social costs, says Denis Rudd, author of a college textbook "Casino and Gaming Operations (1996). Among the social costs are gambling addiction, increases in the number of crimes and revenue losses in other industries.

It is often argued that the states would have to tap another source of revenue if gambling was eliminated. This is a difficult argument to buy in Wisconsin insofar as gambling revenues are used to offset property tax billings, and the effect on property taxes through the years has been minimal for most taxpayers.

National Center for Policy Analysis.

"There's a sucker born every minute."
... P. T. Barnum

Report Claims Teachers Make More Than Other Wage-Earners.

Teachers' unions are fond of presenting figures which purport to show their members don't make much money, but Michael Antonucci of the Educational Intelligence Agency did a little research and found out that teachers more more than the average worker in every state.

Taking into account the cost of living in every state, Antonucci compared National Education Association figures with average wages in each state.

Keeping in mind that teachers work an average of 185 days a year, compared to 235 for most other workers, here's what he found:

- In Pennsylvania, teachers wages exceeded the wages of other workers by 65.2%—the largest gap in the nation.
- The gap was smallest in Washington D.C., where the salaries of federal bureaucrats were even higher than those of teachers and boosted the average, but teachers still made 2.95 more than other workers.
- The salaries of teachers in Vermont, Rhode Island, **Wisconsin**, Oregon and Alaska all exceeded their state's wage average by more than 50%, once living costs were factored in.
- Teachers' salaries in Texas exceeded the state wage average by 19% while those in Louisiana did 12.2% better than average.

With the exception of Texas and Louisiana, teachers' salaries in all other states exceeded state average wages by 25 percent or more.

Teachers tend to earn more in strong union states, although average workers' salaries are higher there also.

Source: **Nat. Center for Policy Analysis.**

Editors Note: We acknowledges that this study probably does not consider education requirements or other variables on a job for job basis. Other items such as job security and other tangible or intangible benefits would also be difficult to factor in. * * *

Brewers Stadium Tax Tyranny Grows.

The pattern of deceit surrounding the new stadium taxpayers are building for Milwaukee Brewers is becoming more evident everyday. Do you remember the \$250 million price tag. . . well, the latest Legislative Audit Bureau's report reveals the cost is nearing \$400 million. There is some concern by Milwaukee politicians who are not certain what to tap for their \$18 million "contribution". To date the Milwaukee Brewers have not provided any of their \$90 million commitment! What fools we taxpayers be!

Don't let the Smoke Get In Your Eyes! (Continued)

Now that the proposed tobacco legislation has been derailed on the federal level, will AG James Doyle continue his attempt to gap the tobacco industry as a new source of revenue?

More and more Americans and Wisconsinites are seeing through the smoke on this disingenous issue. The Wisconsin treasury might gain—the legal profession WILL gain (thanks to AG Doyle), but lo the taxpayers will lose?

Once again our children are being used as pawns in this charade. What's the record of achievement in the drug war? From all reports, we seem to be losing this war despite large amounts of money being exchanged. It makes no sense whatever to make war with the tobacco industry when it's been demonstated that the anti-drug war is just a fizzlling failure. Perhaps this has been designed to stuff more taxpayer money into the lawyers pockets. **Federation of Wis-**

"People are getting smarter nowadays; they are letting lawyers instead of their conscience be their guides."
. . . . **Will Rogers**

"The best way to get a bad law repealed is to enforce it strictly."
. . . . **Abraham Lincoln**

Dog Tracks and Gaming Compacts.

Tax collections and wagering at pari-mutual dog tracks in Wisconsin have fallen 45% since 1994-95. According to a Wisconsin Legislative Audit Bureau report, the state collected \$2.6 million in 1996-97, compared to \$4.7 million two years earlier. The decline is attributed to increased competition from other gaming, mainly Indian casinos.

New gaming compacts with Wisconsin Indian tribes should help offset the decline. Prior agreements had Wisconsin tribes paying the state \$350,000 per year combined. To date, 4 of 11 tribes have negotiated new compacts, with total payments to the state for \$7.7 million expected. Some of the most profitable casinos have yet to settle.

Growing Student Debt.

In 1996-97, the average resident bachelor's degree recipient will be in debt \$13,332, up from \$6,585 in 1985-86.

The number of students receiving student aid rose 22.6% since 1982-83, while aid grew 119.2%. On average, financial aid is funded by 70% loans, 27% grants and 3% work study.

For the 1996-97 school year, 75,666 UW System students (51%) received \$405 million in financial aid, and average of \$5,351 per student.

From: "**The Wisconsin Taxpayer**", June, 1996. **Wisconsin Taxpayers Alliance.**

The BCTA is looking for a few good members who would like to have more of a say in our policy positions. If you are interested contact Rod Goldhahn at 468-1975. The election for our Board of Directors will be at our annual meeting in October.

Tax Amnesty

Along with a professional TV advertising campaign, Wisconsin is offering a tax amnesty between June 15, and August 14, 1998. This means that delinquent taxpayers will pay reduced penalties if they apply within the allotted time. Amnesty is available to individuals, partnerships and corporations for the following taxes: individual income, sales, use, corporate franchise and income, employer withholding, cigarette, tobacco, alcohol beverage, fuel, inheritance, estate and fiduciary income. Amnesty does not apply to local option taxes (county, stadium or resort area sales taxes, etc.).

Taxpayers must apply to the Wis. Dept of Revenue (DOR) within the amnesty period, file all relevant tax returns, and include a nonrefundable deposit of \$200, or the estimated balance due, whichever is less.

It is estimated by the Dept. of Revenue that 11,000 businesses and 79,000 individuals owe the state of Wisconsin \$150 million in back taxes. The Legislative Fiscal Bureau projects that 30,000 individuals and businesses will participate in the amnesty and that total collections will reach \$40 million. Two million has been appropriated to administer the program, and advertising alone will cost \$743,000.

Eligibility and Incentives.

The incentives for paying during the amnesty depends on the type of tax obligation. Taxpayers with delinquent taxes as of October 1, 1997, can have their outstanding balances (as of the beginning of the amnesty period) reduced by 20% but not to exceed \$10,000. If the account became delinquent after October 1, 1997, only penalties and late filing fees will be waived and interest charges will be reduced from 18 to 12%.

Ineligibility.

Certain taxpayers are ineligible for amnesty, including: persons subject to a civil or criminal investigation or litigation relating to a tax administered by the DOR: delinquent nonresident accounts assigned to a collection agency: and taxpayers with an appeal

before the DOR, the Wisconsin Tax Appeals Commission or any court, unless the appeal is withdrawn.

Pros and Cons.

Legislative proponents of the amnesty argued that the program could help erase accumulating tax delinquencies, while generating funds needed to balance the 1997-99 state budget.

Critics argued that much of the outstanding balance would and should have been collected anyway through stepped up enforcement. The revenue loss is a giveaway of tax money. They also questioned the wisdom of a second amnesty since 1985. Opponents suggested that offering another rewards tax delinquents and send the wrong message to the 95% of taxpayers who pay their taxes on time and in full.

Any income or sales tax liabilities established by DOR field audits are ineligible for amnesty because few of these cases end up in the delinquent tax system.

Compliance Measures.

If the "carrots" in the amnesty program are not enough to encourage compliance, the DOR will use a "stick" to enforce tax laws when amnesty ends. Any taxpayers eligible for amnesty who do not participate will automatically have 5% added to their accounts. Other provisions:

- The DOR can offset amounts owed to vendors with state contracts who have tax liabilities exceeding \$500. (formerly \$3,000).
- DOR can attach any benefit payable to state employees and retirees through the Dept. of Employee Trust Funds.
- DOR is to enter into a memorandum of understanding with state licensing agencies and the state Supreme Court to deny professional and occupational licenses or credentials pending payment of tax delinquencies.

From: "*The Wisconsin Taxpayer*", June 1998, published by the Wisconsin Taxpayers Alliance, Madison.

U. S. Lags Behind in Social Security Progress.

There's a worldwide revolution going on in Social Security now. There are eight countries in South America where workers have the freedom of choice to take their money out of Social Security and save and invest it on their own, in their own individual accounts. The same is true for Australia which has offered a private system since 1991. In Great Britain, almost 80% of the workers have opted out of the system there into their own individual accounts. Whenever people have been given this freedom, the private accounts earn much higher returns and benefits than the old Social Security system, said Peter Ferrara, chief economist and general counsel for Americans for Tax Reform.

Mike Riley, president of Taxpayers Network, Inc., is making his #1 project Social Security tax reform. He notes that the federal budget tends to loot Social Security funds and push debt into the future.

At the July BCTA meeting, he distributed a booklet entitled "*FREED FROM FICA*: How seven states and localities exempt a million employees from social security and provide higher pension benefits to retirees." This booklet gives a brief description of the Social Security system and how benefits are calculated. Although private employers are not eligible at this time to maintain separate retirement accounts, it clearly indicates that the states and localities which do operate plans apart from the system have done much better in providing retirement benefits for their employees.

According to a recent poll taken by the Gallup organization, two-thirds of those surveyed want the government to let individuals invest part of their Social Security taxes in the stock market. Four out of ten workers under 30 don't think Social Security will be there when they retire.

We suggest that interested parties contact Mike at Taxpayers Network Inc., Cedarburg, WI 53012-2768. (414) 375-4190 - www.tni@execpc.com.

COUNTY BOARD CONCEDES RESIDENCY RULE.

In a surprising vote at its July meeting, the Brown County Board voted to end the residency requirement for all county employees.

Surprising? First, it was anticipated that the county supervisors would vote to place the residency question on the ballot in a fall referendum. Second, if the supervisors were representing the expressed will of the voters, they would have voted 24-0 to sustain the residency requirement, based upon the voters' overwhelming support of residency in the November, 1994 referendum. Third, the county board unilaterally conceded (gave away) a bargainable item to some organized employees.

Since 32 percent of county employees have already bargained for elimination of the residency requirement, the residency item appears to have tangible value in labor negotiations.

What happened to the county board's reasoning? The voters had decided by a 2 to 1 margin that they favored keeping the residency rule in 1994. The residency rule was now recast as a fairness issue. The fairness logic ignores the fact that 32 percent of county employees have already bargained (paid) for eliminating residency for their bargaining units. Will this freebie for the other 68 percent require a concession (\$\$) for the 32 percent who have already paid for exemption from residency in order to restore fairness for them? Another perspective: The *NEWS-CHRONICLE* reported that Sup. Dean Reich said he has always voted for every such (residency exemption) request because the imposition of telling people where to live is a hardship itself.

One free thinker has suggested that eliminating the residency requirement for county supervisors would create more competition for those positions. MC

The vote from the July 15, 1998 County Board Meeting, and the results of the 1994 Brown County Voters referendum are printed below.

State Election Campaigns Show Lack of Interest.

Two of every five senate and assembly candidates will have no major-party opponent in November.

The Wisconsin Taxpayers Alliance reports that in 41% of state legislative districts (48 out of 116, 45 assembly and 3 senate) up for election this fall, there will be only major party candidate on the ballot.

Lack of voter choice is a problem that has been on the rise since the early eighties. In 1978 there were 24 legislative races without major party opposition, or half of what it will be in 1998. In 1996 there were 35 uncontested races, but that was presidential election year with more interest.

The drop in candidate interest is even more surprising considering the state of party competition compared to 1978. At that time there were large Democratic majorities in both houses, while today Democrats and Republicans are relatively even. Normally this should have boosted the number of hot races for the legislature.

Although both of the major parties are fielding fewer candidates than they did 20 years ago, there has been an increase in the number of other party candidates. This year there are 25 candidates from other parties or independent on the ballot. These include the U.S. Taxpayer and Libertarian parties, while there are two independent candidates running for the state senate and seven for the legislature. For some reason, there are also fewer woman candidates this year also.

One reason for the lack of competition is that if a current lawmaker chooses to seek another term, it is highly probable he or she will win. The benefits of incumbency are considerable: visibility, a host of support services including a paid office staff, state-funded mailings and research support from legislative service agencies. This year 80 of 99 representatives and 14 of the 17 senators are seeking re-election. The cost of running an election campaign is probably also a factor, and undoubtedly there will be some expensive campaigns

waged in efforts by both major parties to retain or gain control of the legislature and senate. W

Who Cares?

The state economy continues to expand and surveys show Wisconsin voters are generally positive about the direction of the state. Why does it matter if legislative contests are few this fall?

- **Accountability.** For voters, lack of choice makes it difficult to hold lawmakers accountable. Unopposed incumbents are less likely to discuss why they voted as they did.
- **Ideas.** Candidates who compete for votes are more likely to propose new solutions. As in the marketplace, competition encourages innovation, which is good for consumers and voters.
- **Voter Contact.** Meeting voters is hard work. But dialogue between candidates and voters sharpens a lawmaker's sense of his or her constituency, improves representation and raises citizen understanding of government.
- **Citizen Participation.** When election go uncontested, voter turnout drops, and party or special-interest loyalists have more influence. Convictions are laudable, but negative campaigns can polarize, further alienating citizens.

FROM: **Wisconsin Taxpayers Alliance**, July 21, 1998 **"FOCUS"**.

Editors Note: From time to time we hear of the need for *term limits* for elected officials and it would be interesting what effect they would have on this situation. Would more candidates be encouraged to run for public office, or would some positions be actually left vacant? What other steps could be taken to encourage qualified persons to become candidates? Comments to the "TAX TIMES" would be welcome.

* * *

"No man is above the law, and no man is below it; nor do we ask any man's permission when we require him to obey it."

. . . . Theodore Roosevelt

"When in doubt, do what's right."

. . . . Harry S. Truman

JULY MEETING NOTES

Meeting held July 16, 1998 at the *DAYS INN-Downtown*. Mike Riley of Taxpayers Network, Inc. distributed copies of a report, *FREED FROM FICA: How Seven States & Localities Exempt a Million Employees from Social Security and Provide Higher Pension Benefits to Retirees*. The Non-FICA plans have benefits linked to contributions, much higher returns, equity remaining for contributors' estates, and fund liabilities as they go.

State Representative Frank Lasee reported that the Legislature is safely out of session. He expressed concern about how the Wisconsin State Retirement system will handle the \$2 billion of capital gains it has amassed. He supports maintaining it as a defined benefit plan using the capital gains accumulation to offset the 2.1 billion dollars of unfunded pension liabilities hanging over state and local units of government in Wisconsin.

The directors discussed the county board's July meeting votes to eliminate the residency requirement for county employees and to not oppose the Superfund designation for the Fox River. Serious questions about the impact of these votes on local taxpayers were raised.

The directors unanimously approved authorizing the Executive Committee to release a resolution calling for returning excess room tax funds back to the governments collecting those excess funds should the Oneida Tribe of Indians vote to not waive its sovereignty and agree to contribute an 8 percent room tax to the arena and convention center projects for the next 30 years.

The next BCTA meeting will be August 20, at the *DAYS INN*.

David Nelson - Secretary

BCTA INTERNET UPDATE

Webmaster Rob Miller reports there has been some interest in our new E-Mail site, **WWW.BCTAXPAYERS.ORG**. He is still busy fine-tuning the screens and suggests you give it a try.

BCTA Meeting & Events Schedule

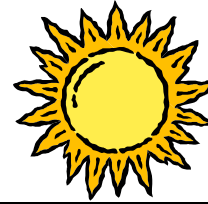
Thursday - August 20, 1998 - DAYS INN - Downtown
12:00 Noon - Monthly Business Meeting
Discussion of current topics, including Fox
River cleanup and cost to taxpayers, Down-
town development, and future of Arena and
convention center plans.

Tuesday - September 15, 1998 - Federal and State
Quarterly Income Tax Estimates Due.

Thursday - September 17, 1998 - DAYS INN - Downtown
12:00 Noon - Monthly Business Meeting

*All members of the BCTA, their guests, and other interested
persons are invited to attend and participate in these open meeting.
Phone 499-0768 or 336-6410 for information or to leave message.*

All meetings will be at the DAYS INN - Downtown (East Room)
at 12:00 Noon. Price, \$6.50, payable at door.



Augu
st,

Support the BCTA.

The Brown County Taxpayers Association is fortunate to have a strong membership base. However, as with most any organization, new and active members are always needed and welcome. If you know of anyone interested in joining, drop a line to us at box 684, or call 499-0768 or 336-6410 for information.

“Since a politician never believes what he says, he is always astonished when others do.” . . . **Charles DeGaulle**

“The short memories of American Voters is what keeps our politicians in Office.” . . . **Will Rogers**

“The reward of energy, enterprise, and thrift is taxes.” . . . **William Feather**

The TAX TIMES

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