
◆ The TAX TIMES ◆

Volume 14, Issue 9

Tax News and Views in Plain English

July, 1999

STATE BUDGET ISSUES

To work out the assembly and senate differences in the State Budget, the joint committee can still use input from taxpayers. Two of the items discussed below are an integral part of the Budget while the third is a philosophy point.

First, the use of taxpayer money for campaigns is **NOT** to be tolerated. The proposal to set aside taxpayer money to help finance political campaigns is not in the best interest of the taxpayer. We have talked this issue before and now need to let this committee know where we stand. Using tax money to pay for campaigns will lead to government control of campaigns even more so than now. Limits on contributions have led to the wealthy buying political office and more tax money will lead to more limits. We must not be fooled. The fact that 90% of taxpayers opt not to contribute via the \$1 option on our tax forms should be an indicator to politicians that we **DO NOT** want more of our tax dollars going to fund campaigns.

Second, the use of tax dollars to support the state lottery is but a back door method of providing property tax relief. Both parties want to provide property tax relief and both are using the lottery credit as a means of proving they are truly interested in property tax relief. Both parties are missing the point. We, the taxpayers, do want tax relief, both income and property. However, we **DO NOT** think that using tax dollars to support the lottery to show more credit on property taxed is a way to accomplish this goal. We **DO NOT** want our tax dollars used to support gambling. Use the budget process to prioritize the spending needs and limit spending to the important issues. **DO NOT** gamble with our tax dollars. A call to Representative John Gard (608-266-2343) will get your opinions to the committee.

Third, Wisconsin Public Service Corporation is negotiating with the State for a law change in exchange for a fund to help support low income families pay their utility bills. Is this the first time that laws are for sale and the taxpayer is taxed without the benefit of representation? The increase in utility bills is expected to be \$12 to \$15 a year. Where do we get a say on this kind of taxing? This country fought a war over 200 years ago on the premise that "taxation without representation" was unfair and would not be tolerated. Now in 1999 we again have a government that is looking at creating a fund paid for with increased utility bills that doesn't even appear as a tax. Shame on the State of Wisconsin and Governor Thompson for such a shoddy method of funding. If this is something the Governor wants, put it in the Budget so that proper procedure and representative can determine the priority and the value of such proposals.

Again, please contact Rep. John Gard and tell him **NO** to tax dollars for campaign financing and **NO** to tax dollars for gambling.

Frank S. Bennett Jr.
President, Brown County Taxpayers Association

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

ERASING THIRD WORLD DEBT WOULD BE A MISTAKE.

The National Center for Policy Analysis notes that as the so-called "G-7" rich nation leaders prepared to meet in Germany in June, the International Monetary Fund (IMF) and the World Bank were floating the idea of forgiving billions of dollars in Third World debt. The massive debt cancellation could wipe out obligations on the part of poorly run governments totaling up to \$70 billion.

Critics point out, however, that this seemingly magnanimous gesture isn't quite as selfless as it sounds. The bad loans were made by the very agencies who want to cancel them: the IMF, the World Bank, and their retinue of state agencies. In effect, they would be writing off money owed ultimately to taxpayers who fund them. Analysts note: The countries in questions -- places like Uganda, Myanmar and Mozambique -- are poor because they have a history of hideous misuse.

Private lenders -- intolerant of bad government -- won't touch them, but government lenders blithely shovel in more millions to shore up bad government habits. The debt canceling proposal has no strings demanding reform; thus, it's the same bureaucrats simply spending other people's money.

Critics suggest if debt relief is enacted it should be accompanied by an end to the money flow. Otherwise, they say, IMF and the World Bank will simply be erasing old mistakes so they can make new ones.

Mike Riley

"If we fixed a hangnail the way our government fixes the economy, we'd slam a car door on it."

. . . **Cullen Hightower**

"Stand up to be seen, Speak up to be heard, and shut up to be appreciated." . . . **Church Bulletin**

"Can you seriously say the Bill of Rights could get through Congress today? It wouldn't even bet out of committee." . . . **F. Lee Bailey**

"Voters quickly forget what a man

Support of Resolution Calling For No Tax Money For Campaigns.

Every year Wisconsinites are polled on the question of whether tax money should be used to fund political campaigns. We're not talking here about a telephone poll which samples a few people with questions constructed to manipulate, and then projects their response across the whole population.

This poll is complete and absolute. Those questioned must respond in favor, or in opposition - you can't say "not sure" or "no opinion", and you can't refuse to answer. Each and every taxpayer responds to this poll every single year. Sound at all familiar? It should, because this poll is conducted right at the top of the front page of every taxpayer's state income tax return - the Wisconsin Form 1. Taxpayers must either refuse to have their tax money used for political campaigns, or they may designate a one-dollar contribution to the state election campaign fund.

And, year after year, the citizens speak with unmistakable clarity as over 90% refuse to have even a single dollar of their taxes go to campaign funding. Good for them!

Why does the public so thoroughly reject tax-funded campaigns?

First, the people know that in a free society participation in political campaigning must be an individual and voluntary choice. They don't want government making that choice for them.

Second, the people understand that government-funding of campaigns will lead to government control of campaigns, and ultimately to a government which perpetuates the status quo.

Third, and most importantly, people get outraged over the notion that tax money should be seized from them, under threat of incarceration, and given to political candidates with whom they disagree. Can you think of a greater injustice?

Amazingly, despite the clear and principled arguments against tax money for campaigns, and in defiance of the annually stated will of the taxpayers, there are elected officials who are proposing tax funding of campaigns.

Michael Riley, Taxpayers Network, Inc.

Farm Tax Relief.

Wisconsin has several programs that provide direct tax relief to farmers. In 1998, about 22,000 farmers claimed farmland preservation credits totaling \$19.9 million, while 58,000 received farmland tax relief credits totaling \$10.7 million. Farmers can participate in only one of the programs. The credits may be paid as a cash refund if the credit exceeds income tax due.

Source: Wisconsin Dept. of Revenue and Wis. Taxpayers Alliance.

Milwaukee Parents Get More School Choices.

Thirteen new schools have registered to participate in the Milwaukee Parental School Choice Program for the 1999-2000 school year, bringing the number of nonsectarian and religious private schools in the program to 99. Eighty-eight schools enrolled 6,194 students in 1998-99. In 1997-98, the year before the program was opened to religious schools, 23 schools enrolled a total of 1,539 students.

Source: Wisconsin Dept. of Public Instruction and Wis. Taxpayers Alliance.

"Our constitution was not written in the sands to be washed away by each new wave of judges blown in by each successive political wind."

. . . **Hugo L. Black**

"The American people are quite competent to judge a political party that works both sides of the street."

. . . **Franklin D. Roosevelt**

"The American people didn't send us here to Washington to bicker."

. . . **George Bush**

**CHECK OUT OUR WEBSITE
www.BCTaxpayers.Org**

- **Information on the BCTA.**
- **A library of past "TAX TIMES" Articles.**
- **A new feature "Special Stuff".**
- **Links to other taxpayer organizations and information.**
- **Addresses and Website links to**

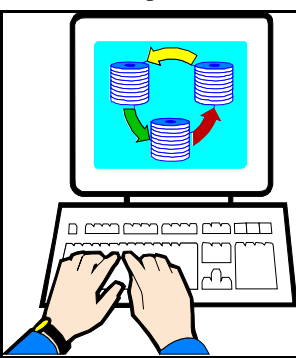
Taxes and The Internet.

Recently there has been renewed interest from Washington (and elsewhere) to impose taxes on the internet, and more specifically, adding sales taxes on consumer sales made through the internet. No doubt the size and success of this new technological phenomenon is very attractive to politicians looking for new ways to fund their spending schemes. As President Reagan is quoted as saying, "If it moves, someone will propose putting a tax on it."

However, it appears the primary target this time is making sales of goods over the internet subject to the various state sales taxes. The same as if you order something over the telephone or through a mail order catalog.

It seems that congress, encouraged by the nations governors who seek extra revenue and perhaps certain business's claiming unfair competition is attempting to pass legislation on the federal level that would make it mandatory to collect and report sales taxes to the various states in which merchandise is sold and shipped. At present, the system is rather loose and voluntary.

This subject was covered in a December, 1997 "TAX TIMES", in the article, "Why the Sales Tax is a Headache." Plain and simple, there are just too many state and local sales tax laws for anyone but the most sophisticated retailer to cope with and remain in business if they intend to compete on a national basis.



The reality is that there are already ample state and federal laws in

place that should cover the situation. Although there are undoubtedly a lot of loopholes that are being utilized, it does seem to work quite well for consumers like you and me. Accepting the fact that sales taxes have been in force throughout the country for many years, and in most states rank at or near the top as a source

of revenue, we call attention to a number of facts:

#1 - Probably in all states with sales tax, a retailer is required to have some type of "sellers permit" if they make sales subject to their laws. This registers them into the system and assures compliance. Reporting of sales tax revenue is required and penalties for non-compliance are severe.

#2 - In most states, if your business has a retail establishment or even a single sales office, you are required to charge applicable sales tax on orders shipped to all customers in that state. It goes without saying that sales in your own state are subject to tax.

#3 - Most states have "Use Tax" laws. whereby you are asked to report and remit sales tax to your state on any purchases you may have made either through the mail or otherwise on which you did not pay sales taxes. In case you forget this, there is a line on the Wisconsin Income Tax return for your convenience in reporting. In other words, if you make a purchase through the mail or the internet, are not charged sales tax on your purchase, and do not report the applicable "use tax" to the Dept. of Revenue, you are more then likely breaking the law.

#4 - Several states, including Wisconsin, have been making strong efforts to compel out of state retailers collect and report sales taxes on purchases made by their residents. Many of the larger catalog sales companies are already beginning to report tax to various states on a volunteer basis, or due to harassment from certain states when the amount to be collected is substantial. (Mail order sales of computers for example.)

The "TAX TIMES" is probably the very last place on earth where you will find support for new taxes. However, lack of enforcement of laws already on the books is costly to all of us. It would seem that in view of points 1-4, above, there are sufficient regulations in force to protect the states source of sales tax revenues irregardless of whether merchandise is ordered through the mail, telephone, internet or whatever. We definitely don't endorse any plan to

make sales tax collections mandatory, and are skeptical of any plans for a national sales tax which we keep hearing about.

Undoubtedly there are other schemes for raising tax revenues from internet users which we will be hearing about as time goes on. Unfortunately it is too plump of a target to ignore. For example, it has been noted that internet users in effect are making long distance phone calls through a local number, and should be paying more taxes accordingly. One concern is that any privacy you do have would be compromised by making your internet connections known.

Like anything else coming out of big government, this smells like something which could create more problems than it will solve, and is the type of affair which makes Washington lawyers and lobbyists rich and our politicians talking out of both sides of their

A CITY SALES TAX?

A recent report from Madison says that a group of Republican lawmakers are supporting a new plan that would allow cities to levy a local sales tax to reduce the burden of property taxes. Several cities, including Madison were reported as pushing the plan, which would allow cities to add a half cent sales tax. They would have to agree, however, to hold their budgets down and spend at least 75% of the sales tax proceeds on property tax relief.

There is little doubt Wisconsin cities are capable of spending every bit of revenue they can receive. Calling it "property tax relief" still does nothing but add another level of taxation, however. As is the case with county sales taxes, proceeds would likely only apply to the municipal portion of your property tax bill, leaving schools as the largest recipients of property taxes.

So far this is apparently only a proposal, and not necessarily a very good one. What next, allowing sales taxes for villages and townships? How about school districts? Give the taxpayer a break. Let's go back to square one, have cities, counties and everyone else agree to hold down their budgets. Realize that new taxes only result in *new and increased spending.* **JF**

PROFITS FROM A NEW ARENA. (Part 2)

In the May "TAX TIMES", we included an article speculating on the profits to be made by the contract operators of the new Brown County Arena when it is operational. Based on information made available at that time by one of the unsuccessful bidders for this contract, an annual operating profit of \$1.5-2 million was given as projected from arena operations. We accepted this as reliable information and passed it on to our readers insofar as no final decision had been made then regarding the details of the arena contract, or for that matter, who the management company would be. (These details were approved at the June 16, Brown County board of supervisors meeting.)

On June 4, Mr. David Rosenwasser, President of Promotional Management, Inc. (PMI), the successful bidder for the arena management contract wrote the Brown County Taxpayers Association, explaining there were a lot of other factors entering the equation, and that at this time, any net profit for the operator would only be speculative. There were provisions in the new contract for payments to the county from operation proceeds, as well as requirements for the operator to absorb expenses which were formerly paid by taxpayers at the present arena under the old contract.

Mr. Rosenwasser's letter expressed considerable disappointment in the BCTA for not being more objective in the May article, and asked that we share his views with our membership. We agree and apologize for any misunderstanding.

On June 16, 1999, after considerable debate, at which time we are sure that any questions regarding the arena contract were resolved by our elected officials, the Brown County Board approved awarding the management contract for the new arena to PMI, removing one of the final hurdles prior to actual construction.

Mr. Rosenwasser graciously took the time to attend the monthly BCTA meeting on June 17, and addressed some of the various concerns of our organization regarding his role in the management of the Brown County Arena.

From the beginning, our organization objected to the use of property tax monies, county sales taxes or any other new taxes for the construction of a new arena. The reason simply being that the tax burden on our citizens is already excessive, and an arena did not represent the best use of tax dollars. While changes were made in the arena financing plans, these concerns remain with the BCTA for new spending proposals which may arise. While the room tax was not necessarily a perfect solution, it will for the most part transfer the expense from Brown County citizens who may or may not benefit from the arena/convention center to visitors likely to use these facilities.

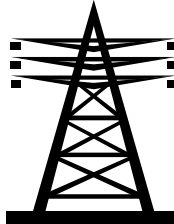
We would also agree that PMI is well qualified to do the job of management. Their Green Bay connections suggest that any profits to be made will remain here. We look forward to both the arena and convention center fulfilling the promise that the promoters of these facilities have intended. In Mr. Rosenwasser's letter to the BCTA, he referred to "The proof of the pudding is in the tasting." This could also refer to citizens accepting and patronizing these new facilities so as to fulfil the economic and social impact in the community as envisioned.

Jim Frink

UTILITY RESTRUCTURING, or Stealth Politics in Action.

The Wisconsin Assembly recently moved to reject a scheme that would have resulted in a \$47 million rate increase for Wisconsin utility customers.

The so-called "reliability 2000" plan was reportedly negotiated in secret by the Thompson administration, a select group of utility companies, and environmental special group lobbyists. It supposedly offered something for everyone. Large utilities would have been allowed to expand and diversify apparently beyond what they are presently allowed. Smaller utilities would have been allowed to participate in an independent transmission company allowing them markets in parts of the state they are presently unable to serve. Environmental activists would be allowed \$47 million to practice conservation somewhere and subsidize low-income families with their utility bills. Something for everyone.



Not exactly. The \$47 million for conservation and low-income assistance was to come through a rate increase to other customers. You and me! While allowing the utility companies something that may or may not be beneficial to Wisconsin Citizens, their customers are presented with a \$47 million rate increase.

Nobody would conscientiously deny assistance to low income customers. However, it should be done on an open basis, with an opportunity for input from those who pay the bill. In this case, it was no different than imposing a new tax.



We appreciate that there is probably more to this story than available to us. However, if there was merit to any part of the plan, it would seem that it would stand on its own two feet and be considered by the legislature accordingly – not

"Hidden Taxes" Total \$2,462 Per American.

A recent article in the National Taxpayers Unions Foundations "Capital IDEAS", reports a total of \$657.5 Billion annually in what is considered "Hidden Taxes" imposed on American Citizens. This equates to \$2,462 per person. These are in addition to personal property, income or sales taxes which we all pay. The largest items and cost to each of us are Corporate Income Taxes-\$806, Gasoline and fuel taxes, \$220, Employer share of payroll taxes-\$862, Excise and other Sin taxes-\$109, Workers Compensation Taxes-\$49, Unemployment taxes-\$106, Import taxes-\$70, State/Local utility taxes-\$60, License fees and taxes-\$47, Hotel room and airline taxes-\$40. No matter who gets the bill, the consumer pays the tax.

JF

"Sure it's just a billion dollars, but a few billion here and a billion there and pretty soon it begins to add up."

... Everett Dirksen

"Don't expect to build up the weak by pulling down the strong."

... Calvin Coolidge

Wisconsin Loses Ground In Small Business Survival Index Ranking.

Each year, the Small Business Survival Foundation of Washington DC, publishes a report comparing the 50 states on various conditions favorable to and encouraging the formation of small business enterprises. They compared the following 11 major government imposed or related costs impacting small business and entrepreneurs:

- * State Personal Income Tax,
- * Capital Gains Tax,
- * Corporate Income Tax,
- * Property Taxes,
- * Sales Taxes,
- * Death Taxes,
- * Unemployment Tax Rates,
- * Health Insurance Tax Rates,
- * Electric Utilities Tax Rates,
- * Workers Compensation Costs,
- * Total Crime Rate.

For 1999, the report also included Right to Work Laws, Number of Bureaucrats (State Govt. employees to deal with) and Tax Limitation states (supermajority required to impose new taxes) to the list. These items were all factored for comparison and tallied to determine each states ranking.

In 1998, Wisconsin was ranked 24th nationally, or just about in the middle of the pack. For 1999, however, Wisconsin dropped to 26th place.

This was in spite of significant changes in several major tax categories including dropping the top personal income tax rate from 6.93 to 6.77 and the top corporate tax rate from 8.334 to 7.90%. Capital gains and even property tax rates were also lower.

The reason for Wisconsin dropping in the rankings was not so much our high overall tax rates as other states doing even more to attract and encourage small businesses. It is a fact that far more people are employed nationally by small business (those with under 100 employees), than by large corporations. Small business are often more stable and geared to the local economy than their larger cousins.

Copies of the complete report are available from Taxpayers Network, Inc. Cedarburg, WI 53012-2634.

The following press release was furnished July 1, 1999 to Green Bay newspapers, radio and TV stations.

BCTA Calls For End of Lottery Laundry Proposal

Today, Brown County Taxpayers Association President Frank Bennett called for an immediate end to the Assembly Republicans' and Senate Democrats' efforts to pump tax dollars collected from all Wisconsin citizens through the state lottery to provide property tax relief to Wisconsin homeowners and farmers. "This is nothing more than a cash transfusion to keep the lottery alive," he stated.

He expressed outrage that our elected legislators have failed to perform their decision-making duties with the diligence we expect of them. "By failing to deal straightforwardly with the issues of gambling and state spending, they have neglected their responsibilities to the citizens who elected them. Then they added insult to injury by coming up with this scheme to create the illusion they are controlling spending and providing real tax relief."

Calling for an end to the lottery laundry charade, Bennett stated that the citizens of Wisconsin deserve direct tax relief based upon serious analysis of government spending priorities, not clumsy attempts at magic.

FICA or FICA ???

When your paycheck stub shows the "FICA" amount withheld, is that for the Federal Insurance Contributions Act, or is it for the "Federal Income Confiscation Act"? Is it for a real pension, or is it for a pretend pension ?

According to Investors Business Daily, a just released study on how Americans plan for retirement was conducted by the Employee Benefit Research Institute. The researchers interviewed more than 1,000 people over age 25. Get this ... 80% of those surveyed are relying on our [broken] Social Security System for the majority of their retirement income. Ohhhhh Golly !

Our 106th CleptoCongress continues to use OUR incoming Social Security taxes to pay benefits, BUT THEN uses the excess cash flow for other non-Social Security spending, leaving zero dollar accumulation for our future pension checks !

Our 106th CleptoCongress continues to use OUR incoming Social Security taxes to pay benefits, BUT THEN uses the excess cash flow for other non-Social Security spending, leaving zero dollar accumulation for our future pension checks !

How can we measure our social security pension trust fund ???

Just compare it to the Wisconsin Government Employee Retirement System Trust Fund. One has \$48 Billion in hard assets, and the other has a Certificate of Indebtedness, about which our government's own fiscal 2000 documents state: "These [trust fund] balances are available to finance future benefit payments ... but only in a book-keeping sense. These funds are not set up to be pension funds, like the funds of private pension plans." I say **WHY THE HELL NOT !**

Write and give your Congressman the choice: EITHER the 5,000,000 non FICA government employees are forced into FICA just like us, OR us working people get to go non-FICA just like OPERS and CALPERS (Ohio and California Public Employees Retirement Systems). After all, the average nonFICA pension pays a monthly benefit check about 3 to 7 times the social security check.

THINGS THAT MAKE US WONDER.

It is confusing to read about what is going on in the health provider business. First we hear the pros and cons of HMO's, which is probably meaningless unless you are insured through such a program. Then, what is going on at the local hospitals with their emergency physicians. You assume when you have to go to a hospital with an emergency, it will be taken care of promptly and efficiently, just like on TV. It doesn't seem to work that way now and we question whether the changes being made will be an improvement and save us some money.

Now the AMA doctors, for whatever reason, want to unionize nationally. The cost of insurance has risen so dramatically that many employers have trouble providing it for their employees and it is completely out of reach of a large number of other individuals who are on their own. The government blames the insurance companies, the insurance companies blame the hospitals, etc., and the hospitals blame the government. The net result seems to be that costs keep rising out of proportion of other items, while the quality and availability of service gets more confusing. **This is a taxpayer issue**, as the government usually ends up paying for those that can't pay on their own. We certainly aren't calling for national health care, but there seems to be room for a little common sense.

Apparently some of our legislators think it would be a good idea to make lottery tax credits payable from the general fund rather than lottery tax profits. Are they admitting that the lottery has not lived up to its promise? The people who run this thing seem rather tight-lipped about their expenses and profits in relation to the amount wagered but my guess is that the state would be just as well off without it. Property taxes seem to go up each year without or without the credit.

On a matter somewhat related, it is comforting that our Attorney General's office is looking after our interests by

getting after the Publishers Clearing House for deceptive advertising. It seems some of the more gullible people thought that by subscribing to more of the magazines offered, it would improve their chances of winning. Wouldn't this argument would also be valid for the suckers who buy large quantities of state lottery tickets with the hope that their odds will also be improved. At least the people buying the magazines get something to read for ~~their investment.~~

The Wisconsin State Supreme Court certainly doesn't seem to be setting much of an example for harmony. If this was the board of directors of a private corporation the shareholders would be demanding that they get their act together and produce results without ~~open quibbling over personality issues.~~

There were recent headlines about a group of Indian tribes joining together in suing the big tobacco companies under the premise they were targeted customers through deceptive advertising and sales promotion and had suffered health problems accordingly. The question that comes to my mind is what about all of the compulsive smokers who buy cigarettes and other tobacco products at discounted prices from these same people? Their primary purpose is avoiding the high cigarette taxes imposed by governments for the announced purpose of discouraging tobacco use (and to enhance government revenues.) Who do these victims get to sue?

On the same subject, it is interesting that the big law firms attempting to justify their exorbitant fees they charged the state for their part in the so-called "tobacco settlement" have agreed to settle for a lesser amount, reported as something like only \$1,500 per hour. It seems we all have to sacrifice some-~~times.~~

Everyone agrees that the best possible education for our children is a number one priority. This includes the best teachers, curriculum, and facilities. We also realize this costs money, and

within reason, are willing to support this with our taxes. The problem is, how much is enough? Proponents of increased spending justify their demands by blaming the supposed lack of funding for their problems, seemingly with little regard as to where additional funds will come from. Unfortunately there is little said in defense of the ordinary taxpayers when these spending proposals are aired.

Despite constant calls for reduced property taxes, (where most school budget revenues come from), and the fact that about 50% of our property taxes already go for financing education. The spenders are well organized and know how to use publicity. Example: One single issue of the evening paper contained *all* of the following articles hinting at the need for greater spending (taxpayers money) for education. The first referred to a claim by one of the teachers unions that poor pay was hurting the recruitment of teachers, and went on to compare *starting* teachers salaries with those of lawyers, computer engineers, etc. Another article dealt with "schools wary of cutting counselors" such as psychologists, social workers and guidance counselors due to budget considerations. A proposal to limit class sizes in grades K-3 was outlined with the promise of "significant improvements in the educational achievements of children all across the state." There was an article simply entitled "Schools say they need more money" and went on to describe the hardships some of them were supposedly encountering. A couple of articles described how some school districts were coping with the difficulties of having referendums approved by the voters (taxpayers) and calling for relief from the state imposed spending caps. We are certainly not to say there is not merit in some of these situations, but suspect that in a couple of the items politics was taking precedent over reality. In any event, the cost of education is going to keep rising, and it is important to be sure ~~that our money is well spent.~~

The Packer organization is positioning themselves for a stadium update or replacements that could possibly make the arena/convention center project look insignificant by comparison. Whether

taxpayers will be asked to contribute and to what extent remains to be seen. There will be a lot of proposals and suggestions tossed around in the months and years to come. People here probably look at the Packers problems with different emotions than the need for schools, jails, libraries and other infrastructure items.

In a way, it doesn't seem as much as a problem of little Green Bay being able to afford the luxury of a pro sports franchise as it is the entire spectator sports industry having priced itself beyond the means of the average fan. It is difficult to comprehend the "need" for sticking untold millions of taxpayer or fan dollars into an existing facility so that patrons will spend even greater

"It seems we already have more luxury boxes than any other stadium"

amounts of money for what they are already receiving. At the rate ticket prices have been increasing, the average game ticket will be in excess of \$100

within ten years. Unfortunately, even a new stadium would not make much of a dent in the list of those seeking tickets, and this puts the Packers in the drivers seat. Although our stadium is smaller than most, sellout crowds place the annual attendance near the league average. How would luxury box income be a factor when it seems we already have more luxury boxes than any other stadium in the world? We are talking mega bucks, and some of the ideas mentioned such as charging to watch practices wouldn't pay one players salary for a day.

The Green Bay Board of Education has announced an estimated \$48 million dollar project for enlarging and improvements at three local high schools. The board will finalize their plans for approval by a voter referendum at a future date. Although this seems like an extraordinary amount of money, the board will have the burden of necessitating the need and justifying the cost. Voters in Green Bay have historically approved requests for education spending. Nothing said so far about elementary, middle school, or general spending cap increase requests which would also have to be approved by the voters.

It is difficult to comprehend the problems of government when one day the state and federal levels announce huge surpluses supposedly a result of their astute management while the next day they are talking new taxes on this or that. Claiming there is a surplus and then proposing some grandiose spending program seems completely irresponsible, no matter how politically popular the idea may be. A budget is a budget. If there is a surplus due to having overcharged the taxpayers, it should either be used to retire existing debt or returned.

How many times has the government caused well-meaning and well run business to refund money perceived as an overcharge? The utility companies could probably give you an answer.

Articles and opinions appearing in the "TAX TIMES" do not necessarily represent the official position of the Brown County Taxpayers Association. We encourage discussion and input on current issues of taxpayer interest and invite your comments or articles suitable for future "TAX TIMES". Please send them to the BCTA, P. O. Box 684, Green Bay, WI. 54305-0684,

"Did you ever notice that when/ a politician/ does get an idea/ he usually/ gets it all wrong."
... Don Marquis

"The biggest danger for a politician is to shake hands with a man who is physically stronger, has been drinking and is voting for the other guy."
... William Proxmire

"I have never been hurt by anything

Brewers Stadium Costs Skyrocket.

A recent report estimates the cost of building the new Milwaukee Brewers stadium has increased from the 250 million dollars approved by the legislature to nearly \$400 million. A recent audit shows that the five-county metro Milwaukee area sales tax intended to finance the project will have to continue until 2014 to pay off building costs.

June Meeting Notes.

Meeting conducted June 17, 1999 at the DAYS INN - Downtown.

BCTA President Frank Bennett reported about his appearance at the June 16th Brown County Board meeting, raising concerns about the management agreement for the proposed Brown County arena. Several sections of the management agreement were not complete as the county board members prepared to vote to approve the contract. This did not deter the county board, however, as the management agreement was approved by a large margin. The BCTA directors approved a motion to formally request that the BCTA be provided with a final copy of the arena management agreement as soon as it is completed.

Mike Riley of Taxpayers Network, Inc. distributed copies of the Small Business Survival Committee's "SMALL BUSINESS SURVIVAL INDEX - 1999." This booklet measures and ranks the 50 states and District of Columbia according to the major governmental costs imposed upon investment, entrepreneurship and business. The top seven states for small business have no personal income taxes, and no taxes on capital gains. The top three states have no corporate income taxes. Wisconsin ranks at No. 26 for its small business climate. Favorable items for Wisconsin are a limited sales tax, a low capital gains tax rate, no health insurance taxes, and a relatively low crime rate. Wisconsin has 5.15 state and local government employees per 100 residents. South Dakota ranked No. 1, and as might be expected, the District of Columbia ranked dead last.

The next BCTA meeting is scheduled for Thursday, July 15, 1999 at the DAYS INN - Downtown. We will try to obtain one of our state legislators for an update on what is happening in Madison if they are not in session at that time. **Dave Nelson - Secre-**

"The things that will destroy America are prosperity-at-any-price, peace-at-any-price, safety-first instead of duty-first, the love of soft living and the get-rich theory of life."
... Theodore Roosevelt

BCTA Meeting and Events Schedule

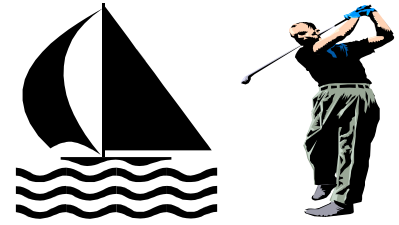
Thursday - July 15, 1999 - DAYS INN - Downtown
12:00 Noon - BCTA Monthly Meeting. We have invited our state legislators to attend to update our membership on what is happening in Madison. Also - discussion on BCTA by-laws changes.

Thursday - August 19, 1999 - DAYS INN - Downtown
12:00 Noon - *BCTA Monthly Meeting. Program to be announced.

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

Regular monthly meetings are held the third Thursday of each month at the DAYS INN - Downtown. Price, \$6.50 per person - includes lunch! Payable at Door.

CHECK OUT OUR WEBSITE! www.BCTAxpayers.Org



ENJOY SUMMER !

**SUPPORT THE BCTA
New Members are always
welcome.**

Call 336-6410 or 499-0768
Write us at P. O. Box 684,
or visit our Website for Details.

“The only thing that is generally raised on city land is taxes.”
. . . Charles Dudley Warner

“The nearest approach to immortality on earth is a government bureau.”
. . . James F. Byrnes

“I don’t know jokes - I just watch government and report the facts.”

The TAX TIMES

**Brown County Taxpayers Association
P. O. Box 684
Green Bay, WI 54305-0684**

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- State Budget Issues.
- Erasing Third World Debt Would Be Mistake.
- Resolution - Tax Money For Political Campaigns.
- Taxes And The Internet
- Comments on New Arena Management Contract.
- Utility Restructuring Bill - A Bad Idea.
- Wisconsin Loses Ground in Small Business Ranking.
- BCTA Calls for End of Lottery Laundry Proposal.
- Things That Make Us Wonder.
- Brewer Stadium Costs Skyrocket

and more.