
◆ The TAX TIMES ◆

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Tax News and Views in Plain English

January, 2000

2 CENTS WORTH FOR Y2K

As we start the new millennium, I would like to toss out a few thoughts about what may be important issues in the coming year. I hope these will be taken with the idea that we will need new solutions for new problems.

On the national scene, the election in November will be of utmost importance. Several Supreme Court Justices will retire in the next four years and the replacements will have a long term impact on many basic values and quality of life issues. The relationship between church and state, the ability of the individual to make their own choices, and the role special interest groups have in setting policy for all of us will be at stake. Now is the time to define for ourselves what we want in a leader and do whatever we can to have an impact on the election. We need to remember that integrity and honesty are major factors in the people we vote for.

On the state level, we need to turn the direction of state government. The recent budget took a major turn to the left and is having the taxpayer fork out money for a new millennium of programs. From hidden taxes in our utility bills to support low income family heating bills to financing a Badger Care program before the budget is passed are but two examples of taxpayer money being spent without due process. And the budget process itself proved that term limits may be the only way that we can keep our government officials responsive to our needs.

On the local level, we as taxpayers are being asked to fund an ever increasing variety of projects. Using TIF districts for major infrastructure is a good idea when the infrastructure is for tax producing projects. We don't get our money back when the projects turn out to be non taxpaying entities like arenas and convention centers. The major rebuilding of schools across the state is a direct result of poor planning at the state level. When the 2/3 financing of schools by the state took effect, no one expected that to include capital costs. Now when it is included, any major building in a school district must be accompanied by a reduction in state aid from the 2/3 formula. We are losing local control of the most important part of our local government, the education of our children.

Also on the local level is a question of public financing for non public businesses. Local communities have done different things as an incentive to attract new business and to keep out business from moving. Are we now to enter into a new phase where we will provide direct tax payments to support a local business? When we plan jails, we get heavily involved in location, staffing, funding and even appearance. We work from a budget and a budget forecast to insure that taxpayer dollars are handed wisely. Are we now going to bypass this planning process for an organization that will only share its annual report? Let's not rush to conclusions but be sure of what we are being asked to do and to keep that in perspective.

Frank S. Bennett Jr.
President

Year 2000
TAXPAYER SURVEY ENCLOSED
Let us know what you think of important issues
that we will be facing during this new year.
See Inside

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

County Expenses Compared.

The Wisconsin Taxpayers Alliance (WTA), recently published a comparison of the five major expense categories common to all Wisconsin counties for the year 1998. These five items include highways, judicial, public safety, health and human services and general administration, and usually account for about 90% of their expenses.

These are presented on a per capita per county basis. One reason for the variance between counties is that they each have different priorities and different accounting methods may be used. We would assume the totals to be accurate.

This study only covers expense items, and not sources of revenue from property or other taxes. State aids vary from county to county.

The study indicates that the vari-

ous expenses categorized for Brown County compare favorably with the rest of the state.

For example, the average county expenditure for the items listed was \$571.81 per capita while Brown Counties was \$446.40. WTA pointed out that in general, larger counties had lower expenses per capita than smaller counties.

Health and Human Services is both the largest expense item in all counties, and one of the fastest growing. It was given as \$259.67 per capita in Brown County against the state median of \$287.00. Public safety was the second biggest item with \$88.26 in Brown County compared with a statewide median of \$100.00.

Source: Wisconsin Taxpayers Alliance, Madison. Nov. 30, 1999

Do County Sales Taxes Help The Taxpayer?

Proponents of the .5% county sales tax claim that source of revenue will lower property taxes. Maybe so, but the BCTA maintains that the additional revenue only results in additional, and not always necessary spending paid by taxpayers.

We compared the total per capita spending on the five items covered in the chart below for the 51 counties with sales tax in 1998 against those, including Brown and Outagamie, without.

Per capita spending in the counties with sales tax was \$547.553 compared to \$450.528 in those without. A difference of almost \$100.00 in additional spending.

Draw your own conclusions.

JF

Don't Rush Into Public Funding for Packer Stadium

- by Tom Sladek

Local newspaper coverage of the Green Bay Packers' effort to gain support for public stadium funding is, perhaps intentionally, creating significant momentum for the idea. It has become increasingly difficult to distinguish between saturation-level news coverage and editorial advocacy. Nonetheless, this issue deserves careful, rational consideration. Taxpayers would be ill-served by a stampede to simply preserve Green Bay's unique status among NFL cities.

It seems premature to entertain discussion of public funding for a stadium project. Why would public funding even be a consideration until the Packers have first established their prices for stadium seats, club seats and luxury boxes at levels above the NFL average? These price hikes should be *in place* – not just promised – before government officials hold meetings with Packer management. Second, a specific proposal for a stadium project should be on the table. Modifications surely will be made, but discussions should begin with something understandable to which the public can react. And, any such proposal should contain revenue from personal seat licenses, again, at levels above the league average.

Only after the above should discussion of public participation be commenced. Then, we can have debate over the basis for using any public money. What might that basis be? I can think of two possible arguments. The first is economic impact, with advocates arguing that the economy of the area depends upon the Packers. The second is cultural, with proponents maintaining that our quality of life would suffer in some unacceptable fashion if the teams fielded by the Packers were not 'competitive'. Either of these angles would make for stimulating and necessary debate....necessary because we can't be foolish enough to consider public money for the project without understanding the rationale for government participation.

Once the debate concludes, we can then have a discussion of priorities. For example, let's assume a consensus emerges that the regional economy would be hurt by erosion of the Packers' competitiveness. We can then explore the seriousness of that economic impact versus other economic initiatives funded with tax money, and make reasonable choices. Perhaps things upon which we now spend tax money in the name of economic development (industrial parks, parking ramps, business incubators, etc.) would need to be eliminated for a period of time should the competitiveness of the Packers be deemed a more urgent problem. These would be proper considerations before any *new* public funding (i.e., higher taxes) were contemplated. Similar priority setting discussions would be appropriate if culture were deemed to be the basis for a public interest in a stadium.

With a reasonable, unhurried discussion of public priorities, I believe we can achieve an understanding of where Packer competitiveness fits among the things we want government to do. Perhaps we'll be willing to redirect government spending such that a stadium project could have public involvement, without taking new or additional money from already overburdened taxpayers. Perhaps not. What are your thoughts?

Year 2000 BCTA Survey.

From time to time we have surveyed our membership and readers in order to establish a consensus of opinion and prioritize items of current taxpayer concern.

As we enter the year 2000, we realize there are many issues to be addressed, and as a volunteer organization, we want to be a voice for our membership as much as possible. Your completing and returning the enclosed questionnaire as soon as possible will be most helpful.

We have allowed space for additional items we may have overlooked, plus your comments and explanations. Also, insofar as the future of Lambeau Field could possibly have a dramatic effect on our taxes and pocketbooks, we are asking for your suggestions and comments.

Results of the survey will be tabulated and publicized, hopefully in time for our February "TAX TIMES."

Thank you!

DECEMBER MEETING NOTES.

A budget reform proposal developed by State Senator Robert Welch was discussed: After establishing a total spending amount for the budget, the Joint Committee on Finance would separate the Governor's budget proposal into ten unique appropriation bills with hard spending targets.

Five of these bills would then go to the Senate, and the other five would go to the Assembly for review and modification within the spending limit established for each bill. Agreeing that the Welch proposal would open the budget process for participation by more legislators and legislative committees, the directors approved a resolution supporting the Welch budget reform proposal.

Rod Goldhahn discussed the report of the Green Bay High School Facility Improvement Committee, which he co-chaired with Green Bay School Superintendent Tom Joynt. Rod reviewed the process the committee used to examine the projects submitted and then develop a final plan to present to voters. Rod noted that he submitted a minority report disagreeing with general building maintenance items and window re installations at two high schools being included in the bonding

proposal. The committee voted not to include Rod's minority opinion in its final report.

Mike Riley of Taxpayers Network, Inc. (TNI) presented a news story reporting that the U.S. Department of Education is unable to account for as much as \$500 million in unspent grant money for 1998. Education Department officials themselves disagreed widely on how much of the money is from inactive grants and should be returned to the U.S. Treasury. The department is one of five Cabinet-level agencies that failed its 1998 annual audit. The department's annual report was due on March 1, but it was finally filed in November, eight months late.

The directors approved moving BCTA monthly meetings from the Days Inn to the "Vince Lombardi" room at the Downtowner, effective immediately. The next meeting will be

Reforming the Wisconsin Budget

Process. A Proposal By State Senator Bob Welch.

Budget Introduction: There would be no change in the manner in which in February of odd numbered years the Governor introduces his biennial budget proposal.

Joint Finance Action: Separation into appropriation Bills. The Joint Committee on Finance would separate the Governor's proposal into 10 unique appropriation bills. Five of these bills would then be forwarded to the presiding officer of the Senate, the other five would be sent to the presiding officer of the Assembly. The order would alternate with each budget.

The ten appropriation bills would be:

1. General Government
2. Environment and Natural Resources
3. Education
4. Taxation
5. Justice and Corrections
6. Commerce, Agriculture and Workforce Development
7. Health and Family Services
8. Transportation
9. Veterans and Military Affairs
10. Bonding, Building Programs

Joint Finance Action: Expenditure Levels Set By March 31st, the Committee would also forward to the legislature a joint budget resolution which establishes a hard target appropriation/revenue level for each bill. Both houses must agree to this resolution by April 15.

The Legislature: Action of Separate Appropriation Bills. The presiding offices of both houses would determine to which committee each appropriation bill would be sent for further action.

All ten bills must be acted upon by a committee in each house.

The standing committees would then forward the individual appropriation bills to their respective house for a vote. The total expenditure of each individual bill (Fiscal note as amended) must not exceed the hard target number set by the joint budget resolution. If it does the bill is automatically sent to finance for cuts.

The bills would follow the standard procedure for every bill in that upon approval by one house it would be messaged to the next house and then sent to committee for action before being reported out of the committee and onto the floor.

Resolving Differences between Assembly and Senate Versions of Individual Appropriation Bills.

A separate conference committee would be established to reconcile the differences between the Assembly and Senate versions of each individual appropriation bill. The Committee could not report out a bill that exceeds the hard target appropriation number established by the joint budget resolution. Conference Committee reports would then be sent to the legislature as non-amendable for a final yes or no vote.

Arguments for Reforming the Wisconsin Budget Process.

- ◆ Power over the budget would not be in the hands of two or even eight legislators.
- ◆ Clearly, when too much power is concentrated in the hands of a few, partisanship and personality bog down policy and progress.
- ◆ The power over the two-year Budget would be distributed among a greater percentage of elected officials and the people would be better represented.
- ◆ The Budget process would be much more open to the public and the press.
- ◆ By spreading responsibility to standing committees, the public and the press can get a clear look as to who is proposing changes to the Governor's original plan.
- ◆ Because of increased scrutiny, the prospects of legislators inserting pork or unrelated policy items into the budget are drastically diminished.
- ◆ The spending levels could not increase as the budget process moved along. The size of government would be set as of March 31.
- ◆ Any "new found" surplus money discovered after March 31 could not be spent along the way. Rather, action on any new surplus would be separate from the budget.
- ◆ The July 1 target date for completion of the budget remains.
- ◆ The entire budget process would not grind to a halt if there were problems negotiating a few specific areas of

THOUGHTS ON LAND USE.

- Do we spend too much time in stop and go traffic?
 - Does new development cause flooding?
 - Are our local streams & lakes polluted from storm water runoff?
 - Do we struggle to pay for extending and maintaining roads, sewers and other public facilities to keep up with growth?
 - Can our families conveniently walk or bike to shopping centers, movies, schools and work?
- Are properties in older areas becoming abandoned as people and businesses move to the suburbs?

The way we plan and develop our communities directly affects the quality of our daily lives. While rapid growth has often produced economic opportunities, our current land use patterns have had some unforeseen and damaging consequences - - flooding, loss of wetlands (which contributes to flooding) and prime farmland. Costs and taxes keep going up and up.

Continued on next page

Resolution in Support of Welch Budget Reform Plan

Whereas, uniform agreement exists that Wisconsin’s State budget process has gone awry; and

Whereas, this year, the power to determine the contents of the State budget became concentrated in a tiny handful of legislators, blocking out broad input from people across Wisconsin; and

Whereas, with such concentration of power in the hands of a few, the process becomes bogged down in partisanship and personality clashes; and

Whereas, the current budget process is susceptible to being derailed by disagreements involving only a few specific areas; and

Whereas, confidence in the State budget process, and the integrity of the budget process have both been damaged by business being done in secret; and

Whereas, Senator Robert Welch has advanced a proposal to comprehensively reform Wisconsin’s budget setting process; and

Whereas, Senator Welch’s proposal would distribute budget setting power across multiple standing committees, involving a greater number of representatives to assure better representation of the people’s interests; and

Whereas, by spreading responsibility across standing committees, the public would be able to get a clear look into who is proposing changes to the Governor’s proposed budget; and

Whereas, the Welch proposal would favor taxpayers by setting the total spending limit early in the process and not allowing spending to be increased as the process moves along;

Therefore, be it resolved that the Board of Directors of the Brown County Taxpayers Association expresses support for the budget reform proposals advocated by Senator Welch and calls upon all Wisconsin legislators to examine and support passage of these reforms.

Approved by the Brown County Taxpayers Association Board of Directors, Thursday, December 16, 1999.

Thoughts On Land Use. (Continued from page 4)

Water pollution/flooding - Impermeable surfaces (roads & parking lots) increase the volume of water running into streams and rivers. Results: gas, oil, etc from these surfaces are going into streams and rivers.

Costs and Taxes - A new subdivision usually requires additional schools, fire & police services, road construction & maintenance, sewer & water services. Most homes cost more in services than they pay in taxes. In the Midwest, the average home costs \$1.20 in service for every dollar paid in taxes, compared to .43 cents for farms. (from “Costs & Risks of Scatter Development”: American Farmland Trust & Northern Illinois University) Submitted to “Tax Times” by Paul Sylvester, Concerned Citizens of Fond du Lac.

“All free governments are managed by the combined wisdom and folly of the people.”

. . . James A. Garfield

“No wonder Americans hate politics, when year in, year out, they hear politicians make promises that won’t come true because they don’t even mean them.”

. . . Bill Clinton — Aug. 21, 1992

“The taxpayer — that’s someone who works for the federal government but doesn’t have to take a civil service examination.” . . . Ronald Reagan

“You can’t legislate intelligence and common sense into people.” . . . Will Rogers

Paying For A New Stadium.

There has to be a better way.

The Green Bay Packers have their public relation mechanism going full force to gain public support for a new or improved stadium. So be it.

There is absolutely no question that the Packers are a unique treasure in our possession, adding both tangible and intangible value to our entire state. However, how and by whom stadium improvements should be financed is another question, and will undoubtedly produce a lot of controversy in the months to come.

When the term “public financing” is used, it usually means just one thing - imposing some sort of sales tax on as many people at as high a rate as possible. We are already seeing support in the media illustrating that this is a painless way to extract millions of dollars from us taxpayers. Every single tax we now have was originally intended to be “painless.” Either paid by someone else or collected in a fashion as not to be noticeable. The net result is that Wisconsin citizens are at the top of the heap for paying taxes. Do we still need more? On the plus side and at least to now, all parties involved including our elected representatives have PROMISED any method of “Public funding” would be put to a referendum. We certainly would support that and respect the outcome.

Unfortunately, other alternatives suggested such as special license plates, naming rights, ticket and luxury box price increases, etc., while being helpful could provide nowhere near the revenue required to fulfill the Packers fantasy.

In our April, 1999 “TAX TIMES”, more or less to add input to all of the other suggestions that were being floated about at the time, we offered a semi-serious suggestion in an article, “One Way to Pay For a New Stadium”, which could still have some merit, at least in part.

At that time, political debate was also going on in Madison as to how Wisconsin's supposedly surplus of revenue could be returned to us poor taxpayers. Our suggestion, for whatever it was

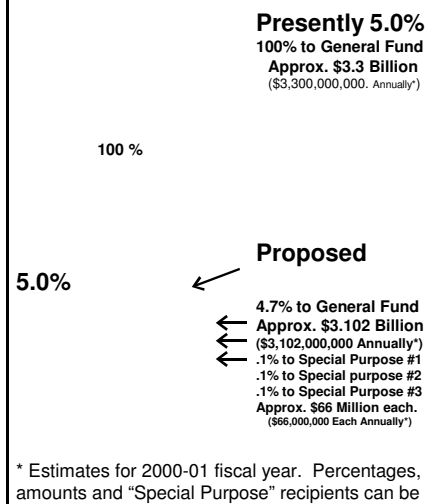
worth, was to take a specified portion of the 5.0% state sales tax and segregate it for specific new spending proposals as approved by the legislature as they arise. In other words, let's not invent a new source of taxation whenever someone has a new spending proposal, but stay within the present taxation/spending structure.

A couple of events have occurred since that time which could possibly make such a scheme more feasible. #1 - The legislature finally did come up with a method to return a few hundred million dollars or so back to selected taxpayers, and #2 - Irregardless of what source of revenue this return is coming from, it is being referred to as a “Sales Tax Rebate.” As nice as this token rebate may sound public-relation-wise, I am still under the delusion that to most people a refund check will not help Joe Taxpayer as much as any type of tax increase would hurt him. No matter what the amount or purpose. It also seems that by calling their refund a sales tax rebate, the legislature was admitting this method of taxation was already high enough. Collections are projected at about \$3.3 billion dollars this fiscal year and are rising steadily with the economy.

My suggestion was simply this: Allocating and segregating an amount of .3 to .5 of the sales tax for whatever needs are appropriate at the time. Name them - schools, highways, new prisons, the environment, or even sports facilities for teams representing the state. (Who is paying for expansions at Camp Randall?) A .1% sales tax or portion of the present tax would equate to \$65 million or more annually. Sufficient to help on Lambeau Field or even build us a new prison. Whatever. Payments could be spread over a number of years if necessary.

Such a plan would provide ample funds, get our area officials off of the hook from supporting a local tax, and perhaps make it a lot easier to fund other important projects throughout the state. We realize that state budgets will be very tight in the years to come. Nonetheless, projections are for a continuing strong economy. We are all helping pay for the ongoing Brewer Stadium saga with general funds. In this case, we aren't really calling for new taxes, and there should always be room for the state to live more

SALES TAX COLLECTIONS



within its means. Just a suggestion.

Before anything happens, we still would like to see a little more about how the Packers expect to make so much more money from these stadium enhancements. How much more can they charge for new luxury boxes over what they now make. We are still near the median for revenues, season ticket attendance, etc., although we don't deny their projections. Receipts from additional seating, while cutting down the waiting list, would have to be split with visiting teams. How much more can they make from concessions? (How many \$5.00 programs do they sell each game?)

A stadium license fee is a probability, even though Green Bay is not trying to lure a team as has been the case in other cities using this method. Before Joe Fan from the bleachers is asked to pay \$1,000 or more per seat so the team can afford more luxury box construction (and charge more for everything else) there should be something more for him. I haven't heard anything yet about putting up some railings to make it safer climbing up to the upper rows or providing something more comfortable than a crowded aluminum bench to sit on.

Unfortunately, most of the additional revenue the Packers and other teams can produce goes to the obscenely high players salaries and bonuses. This seems to be the nature of the business and not appropriate for

TAXPAYERS ASKED TO SPEND \$55.8 MILLION TO UPGRADE HIGH SCHOOLS.

On February 15, Green Bay school district taxpayers will be asked if we're willing to spend \$56 million dollars primarily to upgrade the facilities at East (35%), West (37%), and Southwest (19%) High Schools. (Roughly 10% of that figure is for district projects not associated with the high schools.) Preble High was expanded and remodeled last year in lieu of building a 5th high school on the East side.

I co-chaired a citizen committee that was asked to review the district plans and make recommendations to the School Board. The group met 9 times over a three month period to review the proposals for the three schools. Included in the reviews were detailed tours of the three facilities as well as other nearby schools. In our final report to the Board on 11/29, the group supported the district plans.

Following are some of the positive aspects of the proposals as well as those I found troubling. Rather than making your decision on the referendum based on this brief article, I encourage you to visit the schools and see, first hand, what is being proposed. Those dates and times are: Jan 10 at 7:00pm at Southwest High, Jan 27 at 7:00pm at West High, and Feb 3 at 7:00pm at East High. I also encourage you to check out the reports on the website.

Items the district included in the proposals were screened using the following criteria: 1) Impact on the ability of a school to deliver its curriculum, 2) Cost, and 3) Opportunity to complete at a later time as an individual revision. On the positive side, there appeared to be a thorough review of the current facilities with an emphasis on not replacing usable equipment. For example, repairing and repainting lockers rather than replacing; retaining current laboratory tables and equipment; selecting ceiling and flooring design that blends with current designs to minimize replacement. There was a focus on classroom space and technology, with an emphasis on the science facilities which represented the greatest need due to crowding, layout, and lack of storage.

Proposed classroom square footages are in the ballpark with state recommendations and with nearby schools. Classroom utilization is maximized (7 of 8 periods). On the negative side, the referendum does include basic maintenance and repair items that should be done using operating budget money, not borrowed funds. There are some significant window replacements in the proposal that, in my mind, do not pass the criteria tests noted above. The most controversial item considered was installation of chillers at East and West to provide air conditioning (Preble and Southwest are already air conditioned). The cost of the chillers (roughly \$250,000-\$300,000 for each of the two schools) will not be included in the referendum. The referendum plans do call for upgrading the air handling infrastructure (ducts, controls, etc) with is needed to meet air exchange standards. These upgrades would



allow adding the chillers later. (The district plans to have the chillers bid separately and may include them in construction if other components come in under budget.)

While I personally agreed with the majority of the plans, there were two key areas where I disagreed with the group and, therefore, submitted a minority report to the Board stating my disagreement as follows.

#1 There are a number of general building maintenance items such as ceiling tile and floor replacement included in the District recommendations. In visiting the schools, I agree that these items need to be done. However, they should not be included in a bonding proposal and paid for with borrowed money. These are normal repair and replacement items that should be done via the annual operating budget. Few businesses or households would borrow money for these types of maintenance items. The district contends that with state imposed cost controls, and the high percentage of the budget consumed by wage and benefit costs, including these types of maintenance items in the annual operating budget threatens cuts in curriculum areas. The cost controls are based on inflation and student population. Competition causes most businesses to impose their own cost controls, with inflationary increases being a luxury. Letting product quality drop is not an option for these businesses. If they can manage their budgets to maintain their facilities as well as product quality, school districts should be able to as well.

#2 Window re-installations at West and to some extent East, do not fit the criteria called out in the report summary. Replacement of current, low efficiency windows in areas that are being remodeled do fit the criteria. West is a beautiful building. Replacing the current insulated panels with windows would add to that beauty. However, they come at a high cost and, taking a pragmatic viewpoint, they do not meet the curriculum delivery and cost criteria called out in the decision making process.

If the Advisory Committee recommendations are accepted by the Board and approved via referendum, I encourage the Board to form a committee of representatives of the District, County, and City government to identify options to expand the use of the facilities during the summer months to offset the cost of using non taxpayer owned facilities during that time. There are already educational plans being considered by the District staff, but there should be additional available space that can now be more fully utilized with air conditioning."

Again, try to attend some of the information meetings noted above to help you make your own decision on whether or not you think the request is justified. Copies of the committee report and minority report are available on the BCTA website. (www.BCTAxpayers.Org)
Rod Goldhahn

"When anyone gets something for nothing, someone gets nothing for something." . . . **Anonymous**

"The nation behaves well if it treats the natural resources as assets which it must turn over to the next generation increased, and not impaired in value."
 . . . **Theodore Roosevelt**

"Any Jackass can draw up a balanced budget on paper."
 . . . **Lane Kirkland**

Let's Get Our Facts Straight on Internet Taxation.

Gov. Thompson recently proclaimed that Wisconsin was losing "One hundred million dollars per year" (\$100,000,000.) in sales tax revenues from purchases made by Wisconsin residents over the internet on which the 5.0% sales tax was neither collected or reported.

Claiming the internet to be a tax dodgers have, this announcement has been well publicized as fact by the media as a situation that needs prompt correction. Perhaps rightfully so.

My simple arithmetic indicates it would take 2 billion dollars (\$2,000,000,000.) of taxable sales at 5.0% to produce that much sales tax revenue. Figure it out for yourself.

We realize that \$2 billion in sales is not a lot considering some of the retail giants in the country, but it still is a lot for Wisconsin, (about \$400 for every man, woman and child in the state) in purchases over the internet. Think about it. Many people do not use the internet.

My point is that this statement by the governor could be misleading for whatever reason. For example, a recent item in "TIME" magazine, usually careful with their facts, claims total internet sales for the country in 1998 were \$7.8 billion and projected to reach \$53 billion in 2002. Other estimates place internet sales as high as \$80 billion per year. Whatever the numbers actually are, a good proportion of these sales are already subject to various state sales taxes the same as phone or mail orders which you place. We commented on this in the December "TAX TIMES" article "Taxes and the Internet."

We appreciate the governors concern, but their does seem to be some confusion as to the size of the problem. As stated in our December article, there are already sufficient rules and regulations in place nationally to assure sales tax collection. Perhaps better clarification of the these laws and more enforcement would be a better solution than another layer of bureaucracy to contend with. The ultimate collection tool is that most states already have "USE TAX" laws which even though difficult to en-

force, place the burden of reporting and paying sales tax directly on the purchaser. If the state really has a problem, a box to report use taxes and your signed statement on your income tax return might help.

It is being suggested by proponents of internet taxation legislation (governors, jealous retailers, bureaucrats and the like) that perhaps a private corporation could be formed to sort out and report sales tax revenues on behalf of the retailers and various taxing jurisdictions. This would very likely add considerable costs to the consumer over and beyond sales taxes, and right or wrong, place internet sellers at a disadvantage. This horrible idea seems to acknowledge that the hodge-podge of sales tax laws existing is more than many retailers can cope with. The BCTA has usually supported privatization of government services but not this one.

Plain and simple, if sales taxes are approved by the voters of any jurisdiction and the proceeds are spent in accordance with their wishes, we have no problem and they should be paid and collected according to the rules established. However, we don't need exaggeration or distortion of facts to create a situation to impose more government and expense than we already have. Despite the attractive source of revenue sales taxes provide anytime the politicians need more money, it is still an administrative nightmare and overhead expense for retailers to comply with. What are your thoughts? **Jim Frink**

"The truth is more important than the facts." . . . **Frank Lloyd Wright**
"Governments last as long as the under-taxed can defend themselves from the over-taxed." . . . **Bernard Berenson**
"I don't know jokes, I just watch government and report the facts." . . . **Will Rogers**
"An appeaser is one who feeds a crocodile, hoping it will eat him last." . . . **Winston Churchill**

THINGS THAT MAKE US WONDER.

It was recently reported in *Kiplinger Magazine* that the projected population of the U.S. in 2000 will be 275 million. The census to determine this will cost about \$6 billion, or \$22 per capita including \$160 million for advertising. Even though it only takes an estimated 10 minutes to complete the census form, they estimate 39% of the population will not bother to respond.

This census is important to us. It is likely Wisconsin will lose a seat in the House of Representatives as a result of population shifts. We have mentioned it before in jest, but still believe the government should contract Publishers Clearing House to do the job. They seem to know where everyone lives, could manage to do the job without using tons of taxpayer money, and probably get a better rate of response.

Threats to set off bombs or cause disruption at schools or other institutions are no laughing matter and the guilty parties (if caught and convicted) should be compelled to reimburse taxpayers for damages as part of their punishment. What does it cost us to pay teachers and staff for a day, or to send students home with a day to be made up later? Police and fire departments usually can put a price tag on their services also.

The Green Bay Board of Education will have to convince the public as to the necessity of the huge price tag on their upcoming referendum. Historically, school spending issues have been supported provided their need and price tag is sufficiently justified.

It is comforting that the year 2000 has arrived, so far without any of the dire predictions hanging over our heads during the past few months coming true. No doubt thoughtful planning on the part of our government agencies and critical private business establishments had a lot to do with this and everyone should be grateful. We realize there was a tremendous amount of work, decisions and testing involved, but ques-

tion the \$100 billion price tag claimed nationally. Brown County claims it cost us \$8 million to prepare for Y2K. We are assuming that if this amount is correct, it was all duly included and accountable in the county budget.

A number of people have mentioned they had considerable increases in the property tax bills recently received. While it is important to keep tabs on the value of your real estate, it is interesting that values can fluctuate every time there is a reassessment. It is your responsibility to check the assessed valuation and dispute if it appears inequitable, through procedures available. It's your money.

There has been a lot of talk about campaign finance reform, but indications are that the races on all levels as the year proceeds will be the most expensive and obnoxious ever. The media keeps reminding us that the candidate with the most money usually wins. It is also advertising through the media where most of the money is spent.

It appears that certain consequences of the new "Truth in Sentencing" laws are already appearing. More of our inmates are being warehoused out of state; not always in facilities that meet our standards. Everyone agrees that certain crimes should be punished to the full extent of the law. Questions in my mind are how equally will sentencing laws now be applied, how will non-violent inmates adjust to a return to society after serving a good part of their life in prison with no chance of parole, and just what will this end up costing us taxpayers dollarwise.

The UWisconsin claims it has reduced the number of complimentary trips to the Rose Bowl this year. If this were a private business enterprise, it would be necessary to report such expenses to the IRS and also as taxable income to the recipients. Also, private business's do not have taxpayers to back

BCTA Will Be Meeting at Different Location.

After about 10 years of having our monthly meetings at the Days Inn-Downtown, we will be making a change.

Effective with our January 20, 2000 meeting, we will be in the "Vince Lombardi" room of the GLORY YEARS, which is adjacent to the Downtowner Motel at 347 S. Washington St., Green Bay. Meetings will still be held the third Thursday of each month, and are open to all who want to attend.

We want to thank the management and staff of the Days Inn for the excellent service and accommodations which they furnished us. This move was made necessary as they have been making a number of changes in anticipation of the new convention center, and have closed down the dining room portion of their business where we had been having our meetings.

We wanted to remain in the downtown area, and think you will enjoy meeting in this new location. There is plenty of convenient parking both in their lot and on the street, and the room in which we will meet is larger than what we had previously, so extra attendance should not be a problem as it has been in the past. They are willing to pattern their menu for us, but we will start with a soup and sandwich selection at the same price of \$6.50 per attendee.

Below is a diagram of the location, and details of our next meeting are on the back cover of this "TAX

More Explanation in Order On Employee Retirement Benefits.

A recent news article reported that Gov. Thompson has approved legislation increasing state employee pensions as much as 17%. There is some argument as to whether or not this will be a direct cost to taxpayers, and if it will have an effect on future state budgets. If you recall, provisions for this benefit were included at the last minute in the present state budget as AB-495, with little opportunity for public scrutiny or debate: Buried somewhere in the massive budget documentation.

We have no problem with state employees negotiating their salaries and benefits with the legislature for due inclusion in the budget. However, reports from various sources on this bill #AB495 as the budget was being hastily finalized last year were that the projected costs in the future had not even been prepared. It could cost taxpayers billions in the future. Now we are being told by the media that it will cost nothing as it will come from funds already set aside or previously budgeted. In any event, it would seem this matter should deserve more publicity and perhaps more explanation from our area legislators, some of whom opposed and some of whom supported this budget item.

We appreciate this is a very complex issue, but would like to see the numbers where they belong. Response from our legislators is requested and will be covered in future "TAX TIMES."

"Our scientific power has outrun our spiritual power. We have guided missiles and misguided men."
... Martin Luther King

Articles and views 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, or call Jim Frink at

"Get your facts first, and then you can distort them as much as you please."
... Mark Twain

BCTA Meeting and Events Schedule.

- Thursday - January 20, 2000 - Glory Years - Downtowner Motel
347 S. Washington St., "Vince Lombardi" Room
12:00 Noon - BCTA Monthly Meeting. Year 2000 Plans.
Open discussion on proposed Packer stadium and Green Bay School Referendum.
- Tuesday - February 15, 2000 - Primary election, County board races and \$55+ million dollar Green Bay School Referendum.
- Thursday - February 17, 2000 - Glory Years - Downtowner Motel
347 S. Washington St., "Vince Lombardi" Room
12:00 Noon - BCTA Monthly Meeting -
Program to be announced.
- Thursday - March 18, 2000 - BCTA Monthly Meeting.
- Tuesday - April 4, 2000 - Spring Elections.
- Saturday - April 15, 2000 - Federal and State Income Tax Returns Due.

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.

NEW LOCATION

Regular monthly meetings are held on the third Thursday of each month in the "Vince Lombardi" Room, Glory Years at the Downtowner Motel 347 S. Washington St., Green Bay, WI

Price - \$6.50 per meeting. Includes meal. (Payable at Door.)



**JANUARY
2000**

"The whole aim of practical politics is to keep the populace alarmed—and hence clamorous to be led to safety—by menacing it with an endless series of hobgoblins, all of them imaginary." . . . H. L. Mencken (1920)

"The wheel that squeaks the loudest is the one that gets the grease."
. . . Josh Billing

SUPPORT THE BCTA
New Members are always
welcome.
Call 336-6410 or 499-0788
Write us at P. O. Box 684
or visit our website
www.BCTAxpayers.Org
for Details.

The TAX TIMES

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- and More