
◆ The TAX TIMES ◆

Volume 15, Issue 5

Newsletter of The Brown County Taxpayers Association

April, 2000

PUBLIC MONEY

The Packer organizations proposal included a request for \$160 million for construction including a new five-story atrium connected to the existing stadium. The plan was for the money to come from bonds issued by a new Stadium Commission and paid for with a 0.5% Brown County sales tax. As it now stands, the Stadium Commission is to be composed of seven members: three each appointed by the County Executive the Mayor of Green Bay; and one to be appointed by the President of Ashwaubenon. The Packer plan called for about \$13 million to be collected annually with about \$9 million to go for bond repayments and another \$4 million to be used for maintenance of the facility. They wanted new facility to be up and running by the year 2003 for the Packers to be able to project a profit by that time. The Packer organization estimated that this would increase their cash flow for them to last about 30 years with the current projections.

This plan is based on many assumptions unknown by the public. What do the Packers project their payroll and signing bonuses to be during the 30-year period? What kind of incomes do they expect from the new atrium and what kind of rents will they need to charge? Who will run the new facility and what role will the new Stadium Commission play in the day-to-day operation? Does the future for the surrounding businesses improve or go downhill with competition that has a tax advantage? What happens to the Commission when the new facility is paid for? The changes that the Packers propose will lead to a large one time increase in income. Will this increase be enough for the ever-accelerating increases in signing bonuses?

The proposal also included about \$9 million in state aid to do some facility upgrades in the parking lot and possibly for access to the parking lot. This part of the proposal has been completely dropped with the state as they indicate they can supply this support without any written agreements.

The money to repay the bonds coming from a 0.5% increase in the sales tax is just another example of a business asking the public to bail them out. The assumption that the public is the only area where the funds can come from is appalling to me and to most taxpayers. How can an organization that has been so successful on the field and in the departments stores in recent years be in such a financial bind so quickly that they need public money to support them? Their proposal doesn't tell us what their needs are or even how they came to the conclusion that they need this money. The proposal doesn't indicate any other options they considered nor does it show how their proposal will meet their future needs. We as the public are just supposed to say yes to their plan and raise our taxes as their projections indicated that this is enough. Who are they trying to kid?

Taking the recently announced "bi-partisan" compromise into consideration, published estimates of taxpayer cost of this project could be as high as \$567 million. This amount is even higher than earlier estimates, and includes financing and a multitude of changes proposed by the legislature.

Another recent development is our County wanting to use any excess funds from the added sales tax for "property tax relief". It appears that the new jail, a new mental health center and new libraries need to be paid for. It must be easier to get the sales tax money then to work out a plan to provide these services without increasing the public support. What happened to the concept of user fees and having the people who use a facility pay for that facility?

The Packers and the County need to get in touch with the taxpayers soon as more taxes is not the correct answer to these problems.

Frank S. Bennett Jr. President

**The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government**

Tax Freedom Day and Ability to Pay.

We constantly see new studies from a number of sources indicating that the tax burden on Wisconsin's citizens is right near the top nationally. Our elected officials are usually able to shrug off these studies blaming the deficit in federal funding or pointing out the high standard of public services and living they have created for us. Apparently some of them are under the delusion that an increase in our sales taxes won't matter either. We strongly disagree.

The *Tax Foundation*, an independent research organization from Washington DC, has released their 1999 state comparison studies, and as usual, Wisconsin ranks poorly.

The first study ranks the states by "*Total Tax Burden Per Capita and As a Percentage of Income By State for 1999.*" Based on total taxes as a percentage of income, Wisconsin came in 4th at 37.7%, behind Connecticut, New York and Minnesota. However, we note the main reason these states pay higher per capita taxes is that their average income is higher than ours, which places their citizens in higher federal income tax brackets. With the exception of New York, Wisconsin had a higher state and local tax burden per capita to contend with. In their comparisons of State and Local taxes paid as a percentage of income, Wisconsin was tied for third with Maine at 13.2%, led only by Hawaii and New York Several states were below 10%.

Again, the per capita tax burden for Wisconsin citizens in 1999 was 23.9% of their income for federal taxes and 13.8% of income for state and local taxes. This equates to \$6,546 in federal taxes and \$3,766 state and local with an average per capita income of \$27,342. The national average was 24.3% federal and 11.3% state and local, with an average per capita income of \$28,878. You can interpret many conclusions from such numbers, but the need for additional taxes shouldn't be one of them.

Their next study determined "*Tax Freedom Day by State for 1999.*" This is the theoretical day of the year when you stop working to pay taxes and start working for your own needs and desires. The national average for 1999 was May 11, or 131 days into the year. They figure 89 days for federal taxes and 42 days for state taxes on the average. Again, it took somewhat longer for residents of several states to pay their federal taxes because the higher average income placed them in higher brackets, but their state and local taxes were more reasonable.

Nonetheless, Wisconsin still placed 4th overall in this comparison. Behind Connecticut, New York and

Minnesota. The study concludes the average Wisconsin citizen works 138 days each year, or until May 19 to pay their total tax burden. This includes 51 days to pay state and local taxes while the average for the United States was 42 days. In other words, Wisconsin residents work 9 days more than the average American just to pay their state and local taxes. *(Sort of like taking away an extra 9 days vacation.)*

Our high ranking can be attributed to a number of factors. While none of the main categories which make up the total tax burden, income, property, sales, cigarette, gasoline, other excise taxes, etc., are the highest nationally, most of them are in the upper quarters nationally and the total overall is the problem. Most taxes started out as being negligible, temporary, or hidden. Once started, however, they never seem to go away.

A case in point is the Wisconsin State Sales tax. This was first enacted in 1961, at a rate of 3%, and only applied to luxury or items considered non-essential such as automobiles, furniture, hunting and fishing equipment and restaurant meals. Clothing was exempt at that time as well a number of other items and services. It didn't take the legislature long to realize what a cash cow they had, and within two years the list of taxable items was broadened from a "selective sales tax" to a "general sales tax" with only a few select exemptions. With the list of taxable items in place, it didn't take long to increase the tax rate from 3 to 4%, and then from 4 to 5% which we still have. The county option was added in 1985 which adds an additional 10% to the sales tax collections charged to those specific counties. Don't count on this tax being repealed anytime soon. It produces in excess of \$3 billion a year in state revenues and ranks third behind individual and corporate income tax as a revenue producer.

Statistics from the Tax Foundation, 1250 H St., or N.W., Suite 750, Washington DC. Their E-Mail address is www.

VISIT OUT WEBSITE - www.BCTAxpayers.Org
Information about the BCTA
Links to other Tax Information Websites

"A statistician is someone who can draw a straight line from an unwarranted assumption to a foregone conclusion."
 . . . Yale Hirsch

"It's your money."
 . . . Gov. Tommy Thompson - Explaining the rationale of returning state surplus to taxpayers in the form of a sales tax rebate check.

Fighting for Tax Relief - "The Wisconsin Taxpayer Bill of Rights."

By Rep. Frank G. Lasee

As you know, we live in one of the highest taxed states in the nation. We tax our citizens more than 46 other states. The burden on our pocket books is too great because of the level of spending by governments here in Wisconsin. I have introduced a state constitutional amendment called the Wisconsin Taxpayer Bill of Rights, in an attempt to reduce the size of government in Wisconsin.

The Wisconsin Taxpayer Bill of Rights will slow future growth in spending and will provide Wisconsin citizens necessary tax relief, in order to make it more affordable for us. If our government wants to spend more, raise our taxes or create new taxes, it will need to get permission from the voters.

The Wisconsin Taxpayer Bill of Rights limits spending increases by state and local governments to the rate of inflation (the Consumer Price Index or CPI), plus increases in population. The smallest spending increase a governmental unit will have is CPI and prior years spending. However, it does not penalize declining population areas, like Milwaukee or declining enrollment school districts.

This amendment will allow for predictable, reasonable, limited growth in government spending with an override by the voters. The Wisconsin Taxpayer Bill of Rights is a good method and maybe the only method to reduce our taxes to a more reasonable level. We have to get out of the top 10 highest taxed states in the nation.

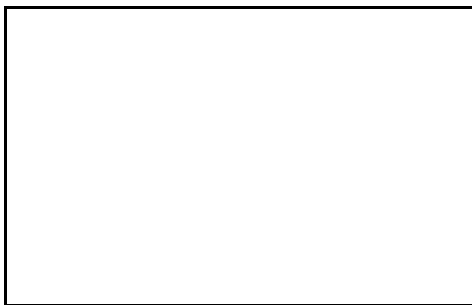
If you have any questions or comments concerning my proposal feel free to contact my office at 608-266-9870. I look forward to hearing

County Board Candidates Respond to BCTA Survey.

While concern over the Lambeau Field renovation project has dominated the attention of the Brown County Board of Supervisors the past few months, we perhaps have lost sight of the fact that the entire board is up for re-election or election as there are a number of vacancies being created by retirement.

As has been our custom, the BCTA sent questionnaires to all of the candidates covering a number of important issues. We received 30 responses with comments which we have compiled.

First, 20 of the candidates indicated to us that "As a candidate for the Brown County Board of Supervisors in the April 4th, 2000 Election, I declare my opposition to the county option sales tax. I pledge to the citizens that I will oppose any attempt to enact the county sales tax." All of the candidates indicated they would not vote for a sales tax without a referendum, and 94% indicated they would not vote for a 1% county sales tax with .5 % going for Lambeau Field and .5% for county purposes.



When asked "Do you think the level of county spending is too high, just right, or too low," 76% thought it was too high and 24% thought it was just right. No one indicated they thought spending was too low. 94% of the respondents indicated there should be a limit to bonding for county purposes and most of them were aware that the present debt of Brown County is \$63-65 million.

We asked "Do you believe Brown County should be held to the cost of living index" and 88% indicated that they agreed.

There were several comments to the effect that Brown Counties tax rate has been stable in recent years, but noted that the new jail, mental health center, etc., could change all that. It was obvious from several comments that they were concerned with the consequences of a county sales tax for Lambeau Field purposes.

We thank all of the candidates who responded to our survey. It is encouraging to see citizens accept the challenge of running for public office and accepting the responsibility if elected.

Did You
VOTE
April 4?
"Bad officials are elected by good citizens who do not vote."

"From now on, I think it safe to predict, neither the Democratic or Republican party will ever nominate for President a candidate without good looks, stage presence, theatrical delivery and a sense of timing."
... James Thurber, 1961

Who Pays The Most Taxes?

The IRS, which just finished analyzing 1997 tax returns, concludes that rich people pay the most taxes.

Filers with the top 1% of income pay 33% of all income taxes, even though they account for only 17% of the adjusted gross income. This was a 1% increase over the previous year. The top 5%, which is those making \$108,000, or more in 1997 paid 52% of the total.

On the other side, taxpayers in the bottom 50% of earnings only pay 4% of the total taxes. In addition, the tax burden of the bottom 50% is much greater with the addition of social security and medicare taxes.

In other words, fewer people are paying the most income taxes.

NO PUBLIC MONEY !

When the ongoing Lambeau Field saga is finally determined, chronicled, and put to rest in the history books, it will undoubtedly be remembered as one of the most emotional issues ever in Brown County.

There have been months of behind the scenes maneuvering and lobbying choreographed by the Packer organization, legislative hearings and special county board meetings, very emotional appearances by supporters from both sides of the issue, a lot of confusion between Green Bay and Madison as to who should be in charge - even threats to recall some of our elected officials who are caught in the middle. It is difficult to find two people with the same views and opinions of how such a project should proceed or be financed. One thing appears certain - Long after this issue is resolved, either way, there will still be a big difference in opinion between those who favor using public funding (county sales tax) for financing and those who do not, and the blame for this will fall squarely on those promoting this fantasy.

Before the scope and cost of the Packers plan was publicly announced, the *Brown County Taxpayers Association* had gone on record as strongly opposing the use of public money. Please recall that prior to the Packers bombshell announcement, public sentiment strongly seemed to favor some sort of renovation to Lambeau Field rather than building a brand new stadium, possibly at a different location. Reasons being to preserve what we already had and the final cost would be far, far less - possibly not requiring public funding or new taxes. The Packers apparently had their final plans prepared long prior to that time.

It has been frustrating observing our county officials and the Wisconsin Legislature attempting to craft a plan considered satisfactory to the demands of the Packers and the realities of politics. The taxpayer paying the bill has been left completely out of any consideration by the powers to be in Madison. Lines of communication became unraveled from the beginning, leaving things up to the quagmire of partisan politics in Madison to decide what they think best for Brown County and its citizens. This has turned into a complex mess with one side trying to discredit the other, while keeping in mind the fallout from the Brewer stadium and how well the voters remember what happens come next election.

So far, only one thing has remained constant. With all of the proposals, amendments, surveys, cost and income estimates, etc., what hasn't really changed is the requirement for a .5 % sales tax imposed upon the residents of Brown County. *The latest deal out of Madison at the time of this writing is that it will only cost taxpayers about \$567 million because the legislature and county officials really care.* Considering the Packers original proposal asked for \$160 million should be fair warning to watch out! The media is trumpeting the recent agreements of the legislature and senate as being a good deal for all parties concerned, including taxpayers of Brown County. **WRONG!**

With all of the above mentioned discussion, there have been no serious proposals to seek other funding, and a

little more time and thought could certainly be in order. There have been plenty of suggestions, good and bad offered. The Packers have not been pressured to scale back their plans to what they need to enhance their revenue rather than build an overpriced wall around an existing stadium at the expense of taxpayers.

Why should the rest of the state worry? Their residents are off of the hook for any new taxes, and their representatives don't have to defend new taxes come the next election. This does nothing for Brown County.

Claiming this to be a good deal for the taxpayers is a sham, and should be treated as such. It makes no difference that adjustments were made to the maintenance clause, interest payments or whatever. It remains that a special county sales tax for Brown County and Brown County alone is being imposed. The Packers or the legislature really don't care what the taxpayers think about it. They have what they wanted.

That Wisconsin taxes are among the highest in the nation, or that people with absolutely nothing to gain except seeing their taxes raise more than their social security payments doesn't seem to matter. Let them eat cake.

There is little encouragement to reports that as much as \$1.3 billion could be realized from the sales tax in 30 years, or having the county get their hands on anything left over after the Packers get their cut. If inflation raises the take that much, it also means the per capita tax extracted will be proportionally higher. What will your share of \$1.3 billion be? Also, any talk of reducing the costs of the project, etc. will not do anything to eliminate or reduce the tax. An amount smaller than .5%?, forget it. The nuisance is still there and it would drive business crazy. We are still going to be stuck with paying for it and this is unacceptable.

Should business care? The state would refund the thousands of establishments in Brown County about \$6 million over 30 years (.5% of collections) for their trouble. In some cases sales may be lost and we will discuss this in future "TAX TIMES". The state would keep 1.5 - 1.75%, (subject to change) or about \$20 million during the same period.

After the governor signs the bill and tells us how wonderful it is, etc., prepare for the biggest spoon feeding propaganda blitz you ever saw to convince you what a good deal this is. To convince you to pay more taxes.

We all love the Packers and what they mean to our community and state. The real problem seems to be with sports in general and the direction in which things are going. The new stadium as proposed would undoubtedly make more money, but will that be adequate? Charging \$100 for parking wouldn't even help much. Exactly what is the cash flow from all of the other stadiums we are being compared with? Will the flow of new cash from taxpayers be justified by additional income for the Packers? At what point are taxpayers not subsidizing players salaries if we pay for the facilities and the profits go for operations?

Please, there has to be a far better plan available.

“PROPERTY TAX RELIEF?” – Give Us A Break!

In an effort to convince voters that imposing an additional sales tax upon themselves is a *win-win* situation, we are now being told that a county sales tax could conceivably produce even more revenue than the Packers are requesting. Assuming of course that their demands can be finalized and budgeted and the economy keeps growing and growing with all of the uncertainties of the 21st century.

Some optimistic projections tell us that so much money will be generated that a few million will be left over which could be used for county general fund purposes as “Property Tax Relief.” (*All at a few pennies here and there that we would hardly notice.*) This is lieu of some sort of “sunset clause” ending a Lambeau Field tax. Who says there isn’t a Santa Claus? If nothing else, voter approval or not, this appears to be a rather backdoor method of imposing a sales tax for Brown County. So far, this tax has not been a politically popular, and the county has managed to survive without it. The Brown County Taxpayers Association has opposed such a tax for a number of reasons and will continue to do so.

For one thing, the term “*Property Tax Relief*” is very misleading. We all agree that citizens of Wisconsin have some of the highest property tax rates in the country and any relief would be welcomed by all of us. However, don’t expect to accomplish this by adding another tax. By law, county sales tax proceeds can only be applied to the expenses of the county. They would do absolutely nothing to reduce the taxes levied by your school district or municipality. In most cases, the county portion of your property tax bill is only about 25% of the total. Schools, municipalities, VTAE districts, etc., account for the remaining 75% and a county sales tax will do nothing to relieve that burden. Reductions there would come from state shared revenues and what seems to be a last resort, reduced spending.

While it is true that Brown County has some large expenditure items to cope with in the years to come, it is our belief that the county officials should be straight-forward with what the cost to us will be, and not try to hide them behind another tax which we all must pay.

In 1994 the BCTA conducted a study of the counties in Wisconsin, comparing the tax situation in

those counties that had imposed the sales tax with those that hadn’t. Although the economy has grown since that time, we have seen nothing in any comparisons of county-by-county tax rates, spending, indebtedness, etc., to suggest that the conclusions we drew would be any different today. In fact, an analysis of a 1998 comparison of county spending on major issues which we prepared on data provided by the Dept. of Revenue indicated that spending for county purposes was more than \$100 higher per capita in counties with the sales tax than those without. \$547.55 to \$450.53. The difference in spending would be largely attributable to the additional taxes imposed and available. Following are the main conclusions of our study:

- **The County Sales Tax does not reduce property taxes.** Property tax bills may be smaller for a year or two. However, we concluded that property tax collections actually increased at a faster rate than the overall state average and are about the same in counties with and those without the sales tax..
- **The County Sales Tax Fuels Additional County Spending.** Counties with the sales tax collected 27% more tax dollars per capita than those without the sales tax. This is because there was still a property tax and a county sales tax. This amounted to \$42.69 per capita more in county taxes in counties that had a sales tax.
- **The County Sales Tax Increases the Appetite for Debt.** Even though reduction of county debt was used as an excuse for imposing a sales tax, in the period of 1984 through 1991, the bonded indebtedness of counties with the sales tax increased by 121% while debt in counties without sales tax increased by only 90%. We concluded the reason was that the tax revenues were used as an excuse rather than a need for additional spending.
- **County “Effective” Tax Rates are Higher When The Sales Tax is Imposed.** The “effective tax rate” (sales and property taxes combined), adjusted to per \$1,000 full assessed valuation was over 25% higher in counties with the sales tax than those without.

“Don’t expect to accomplish this, (property tax relief) by adding another tax.”

It seems that some of our elected officials are losing sight of the fact that Wisconsin’s residents are amongst the highest taxed in the nation. By and large, we do not have the ability to increase our income for every new spending proposal that comes along. We prioritize and get along without if necessary. Why can’t

Things That Make us Wonder.

If a half percent sales tax is supposed to be so small and insignificant that no one even notices it, how come they keep raising the estimate of the amount of money it would raise in 30 years up to the Billions? From just who and how would all this money be coming? What is your share?

Maybe it's not exactly a taxpayer related issue, but you probably noted that ABC recently fired their color announcer "Boomer" Esiason from Monday Night Football, blaming him for poor ratings. Is it possible that perhaps fewer people are watching TV football which could effect TV revenues to the NFL in the future?

How can politicians keep a straight face when they refer to imposing a county sales tax as "*Property Tax Relief?*" More on this subject elsewhere in this "*TAX TIMES.*"

Of all the well-intended ideas to raise money for the Packers and their little project, has anyone suggested the sale of advertising space on players uniforms? What the heck, it works for stock car racers and fishing tournaments. Just think, the best players who think they are worth the most could demand the highest prices.

The Legislative Fiscal Bureau needed 70 pages to explain the Packers financial situation and to outline the justification, rules and regulations for sticking Brown County residents with a sales tax all their own. Not included, however, was one sentence of gratitude, or for that matter, any protection for the taxpayers being asked to foot the bill.

A statewide poll announced by the *Journal-Sentinel* claims 61% favor the Packers plan to rebuild their stadium. The question coming to my mind is: Would the results of this poll have been the same if everyone in the state rather than just the 5% residing in Brown County were faced with an additional sales tax to pay for the project? Also, they didn't specify how many of the 777

respondents were Packers season ticket holders. It's easy to be in favor if someone else pays the bill.

~~Proposals have been made to take away driving privileges for 6 months for motorists convicted of driving off without paying for their gas purchases. Shouldn't they be sent to jail for 6 months for stealing?~~

~~While the spenders are obviously excited at the prospect of getting leftovers from the Lambeau Field sales tax, (provided it is approved), there is still a lot of uncertainty as to the final cost of the project and the future economy. It would seem reasonable to assume that if projected tax collections would increase at a certain rate, all other economic factors should also increase accordingly. That is, except for government spending which seems to increase at a faster pace.~~

It will be interesting to see what results the census bureau comes up with. They claim 40% don't even bother to respond which is understandable after seeing the forms they send us. Wonder what their advertising bill is?

Whether you agree with Bill Gates and Microsoft or the government, it seems stupid to dismantle their technology without assuming consequences. They probably could have helped tell the government how to take the census and not have worried so about Y2K if they only had cooperated with each other. Just wondering.

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 336-6410, Frink@ExecPc.Com.

BOOK REVIEW - "*Field of Schemes.*"

One of our loyal members brought the above book, written in 1998 by Joanna Cagan and Neil deMause to our attention as an excellent primer on the way sports stadium projects have been imposed upon taxpayers throughout the country in recent years.

The authors are experienced journalists and lifelong fans of the Cleveland Browns and New York Yankees. They had become frustrated with the changes brought to major league spectator sports by franchise owners demanding new and expensive facilities at the expense of the general public. They did a lot of research and seem to have covered most of the deals made during the past 10-15 years.

One common element in each of their studies is that the fans of any particular franchise were not clamoring for or demanding new facilities. Except in cases of cities trying to lure a new franchise, they were satisfied with what they had. It was the owners themselves, for whatever reasons wanted a show-place facility and had the political clout to get what they wanted from taxpayers under any circumstances. Threats to move were often groundless. Disruptions of fan loyalty, using tax moneys needed for other projects, etc., were ignored. A rosy picture was painted and the deal was pushed through, like it or not.

We acknowledge that the situation in Green Bay and our fan relationship is somewhat different and are not necessarily drawing a parallel between what is going on here to what other cities have experienced. None the less, this book makes for interesting reading and we would recommend it to anyone, especially our elected officials who are representing our interests.

"*Field of Schemes*", 226p, Joanna Cagan and Neil deMause-1998. Common Cause Press. Available from Amazon.com or Barnes andnoble.com in soft cover \$13.50 or hardcover \$16.00, or from any good bookstore. JF

Observations in Madison.

In the week leading up to the Assembly Packer Legislation, I was in Madison for some other lobbying efforts. Here are some personal observations about the legislation and how our local representatives view the issue. First of all I would say our State Representatives want this completed and off their agenda. Fallout and repercussions from the Miller Park deal/fiasco are fresh in their memories. The general comment is that they want the issue placed squarely in the voters lap a.s. a.p. "Let the voters decide!" is the hue and cry.

We give credit to Sen. Cowles for his demands that at least provided some some fiscal disclosure from the Packers. Sen. Drzewiecki, while not in favor of tax payer funded sports venues, wants the voters to decide; Rep. Gard who is definitely in the hot seat is mostly interested in seeing this legislation, and is mostly worried about the Chvala Effect and the Nussbaum/BC Board Sneekalong End Run Tax Trough Referendum; Rep. Kelso has fought the hardest to keep the bleeding to a minimum and should be commended for her efforts; I did not have a chance to speak with Rep. Montgomery until after the vote, but his take was most concerned with the opposition meddling; Rep. Ryba was not available and has had subsequent health issues.

I voiced the *BCTA* position of no taxpayer funds for sports venue financing as a morally reprehensible and fiscally irresponsible action and it was interpreted as a **NO** vote. It is obvious that some legislation will occur, but the introduction of a State Loan to the Packers by the Chvala/Doyle coalition of Democrat Leadership will muddy the waters again. Chvala seems to hold a stranglehold on all legislation and the Democratic caucus just goes with whatever. So it goes in MadTown, basketball and the predominate favor trading.

Richard Parins

"For in reason, all government without the consent of the governed is slavery." . . . **Jonathon Swift**

"The short memories of American voters is what keeps our politicians in office" . . . **Will Rogers**

MARCH MEETING NOTES

Directors Continue Debating Sales Tax For Stadium Bonding.

Meeting conducted at the "Glory Years" March 15, 2000.

Responses to the survey sent to Brown County Board candidates were discussed. In general, county board candidates responding to the survey opposed creation of a Brown County sales tax.

Discussion of legislation proposed to create a stadium district with power to levy a 0.5 percent Brown County sales tax for renovation of the Packer stadium continued. Additional questions were raised:

- Isn't the proposed stadium district really another level of government that will be created? Is this necessary?
- Will part of the proposed sales tax go to fund additional spending by Brown County?
- Will meaningful financial disclosure be provided by the Green Bay Packer organization prior to a referendum?
- How will voters be able to get the real details about the Packers "need" and where all the tax money will go?
- Are U. S. taxpayers actually funding sports cartels through public stadium subsidies?
- Why is the Packer stadium funding proposal placing the whole burden on so few taxpayers?

The impact of the 0.5 percent sales tax amounting to an estimated

0.3 percent of an average Brown county family's income was discussed.

Mike Riley of Taxpayers Network, Inc. discussed a new book, "*THE GOVERNMENT RACKET 2000*" by Martin L. Gross. One chapter is titled, "The Surplus that Wasn't." The federal government has their own website, <http://www.publicdebt.treas.gov/> Under the section called The "Public Debt". It verifies that the federal debt has increased by more that \$110 billion in the last year.

Mike noted that it is especially troubling that Social Security has a \$9 trillion unfunded liability now. Taxpayers Network, Inc. has a web site at www.tni-assoc.org. for further information.

The next meeting of the BCTA is scheduled for Thursday, April 20. Our speakers will be Bob Harlan and John Jones from the Green Bay Packers, and this will provide an opportunity to receive answers as to their proposal. We will provide for a larger than normal attendance at this meeting, and it will be held in the Marquette Room at the Glory Years. Details elsewhere in this "TAX TIMES."

Dave Nelson, Secretary

"A fanatic is one who can't change his mind and won't change the subject." . . . **Winston Churchill**

"You can't shake hands with a clenched fist." . . . **Indira Gandhi**

Bob Harlan. John Jones Scheduled for April 20, BCTA Meeting.

The Packers plans to renovate Lambeau Field have completely dominated local news since their announcement. *The Brown County Taxpayers Association* is as interested in finalizing a workable plan as anyone. **We are all Packer fans.**

Bob Harlan, Packer President. and John Jones, Chief Financial Officer have agreed to attend our next monthly meeting, scheduled for April 20, at the Glory Years. Insofar as developments have been occurring quite rapidly, we assume they will update us and address our concerns regarding this project.

As usual, all members of the BCTA, their guests and other interested parties are invited to attend. We anticipate a larger gathering, and this meeting will be held in the "Marquette" room. In order to conduct our meeting with a minimum of confusion and inconvenience, we would greatly appreciate having an idea of attendance, and ask that you call **336-6410**, or **499-0768** by Monday, April 17, in order that we can make adequate arrangements. Leave a message and we will get back if there is any question. This is a luncheon meeting, and complete details are on the back page of this "*TAX TIMES.*"

Thank you.

BCTA Meeting and Events Schedule.

Saturday - April 15, 2000 - Federal and State Income Tax Returns and first quarter estimates due.

Thursday - April 20, 2000 - Glory Years, Washington St. Inn.
347 S. Washington St., "Marquette" Room.
12:00 Noon, BCTA Monthly Meeting, Lunch - \$6.50
Speakers, Bob Harlan - Green Bay Packers President
John Jones - Green Bay Packers Vice-Pres.
"Lambeau Field Update"

(Note: We anticipate a larger than normal attendance for this meeting, and would appreciate reservations so that we may plan accordingly and have adequate seating. Thank you.)

Thursday - May 18, 2000 - Glory Years - Washington St. Inn.
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 336-6410, or 499-0768 for information or to leave message.

Our regular meetings are held on the Third Thursday of each month at the Glory Years, 347 S. Washington St., Green Bay.

Price - \$6.50 per meeting - Includes Lunch. Payable at door.



April,

2000

"Inflation allows you to live in a more expensive neighborhood without moving."

. . . **Managing Your Money**

"If you like laws and sausages, you should never watch either one being made." . . . **Otto Von Bismarck**

**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

www.BCTAxpayers.Org

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

**BULK RATE
U. S. Postage
PAID
Green Bay, WI
Permit No. 255**

Inside This Issue

**The Use of PUBLIC MONEY.
Tax Freedom Day and Ability to Pay.
Fighting for Tax Relief.
County Board Candidates Respond to Survey.
Who Pays The Most Taxes?
No PUBLIC MONEY!
"Property Tax Relief."
Observations in Madison.
Harlan, Jones to Address BCTA Meeting.
and More.**