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# ◆ The TAX TIMES ◆

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Newsletter of the Brown County Taxpayers Association

January, 2001

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## 2000 - A YEAR OF ODYSSEY

As we review the past year and look ahead to 2001, many items of interest will pop out to our attention and amusement. It is as important as ever to think about what we hear and to realize that in many instances we will hear only an opinion stated as fact.

The Presidential election is the most notable year 2000 event. The closeness of the race and the disputed result will be discussed for a long time. It is important to remember that the winner won following the rules established prior to the election and that all the discussion after the vote was to change the methods of doing business. The new President did get a larger percentage than the current President received in either of his campaigns. If we shift to a popular vote winner it must be done in a way that insures a person win with a majority of the vote. I personally believe that the electoral collage is one example of the great compromise made when the constitution was written and has proven its value over the decades. If you get a chance to look at a map of the winner of each county in the country, it does help put things in perspective.

The debate in Brown County for a ½% sales tax had to be the biggest local item of interest. The Packers won question one with 53% while the taxpayers won the second question with 53%. This means that the taxpayers won the biggest part of the vote and the County must look to either increase income or cut spending. I believe the County can do both and balance the budget for 2002 without transferring money from a reserve fund. Selling County owned property would need to be a part of the solution if only temporary. Making the Museum self-sufficient will also need evaluation. Finding a way to get money from the Port of Green Bay and the Airport will help on the income side of the equation. The County needs to find a way to eliminate a program when its purpose has passed.

With the State legislature being split between two parties, we can look forward to another budget debate without much input and partisan politics being played to the fullest. The budget and also the redistricting will prove to be news worthy, as Milwaukee will lose a seat. Even at the County level we can expect some excitement as the County Board will adjust boundaries and Green Bay will be in a minority for the first time ever.

An upcoming issue is the changing of the procedure to determine the sheriff. In response to a Wisconsin Counties Association recommendation to consolidate all law enforcement in a county, the *Press-Gazette* has recommended that county sheriffs be appointed rather than elected. We still remember the debate in the early 90's about an elected coroner vs. an appointed medical examiner. Our local experience would indicate we made the wrong decision. We need to look very closely at any other change that takes control away from the voters.

With the new arena and Packer stadium under construction at the same time, we can look forward to rising construction costs. This would certainly impact any cost estimates for the next few years. A new Mental Health Center built during the next three years will certainly feel the pinch of higher construction costs.

As the Stadium District Board comes to terms with the Packers, I am pleased to see the 47% represented as well as the 53%. The board is looking out for the taxpayer and the Packers. With the public paying 54% of the renovation costs, it is only proper for the board to be investigating and negotiating for the taxpayers they represent.

May each of us have a pleasant and safe New Year. May the year be filled with pleasant surprises and may we all be confident that our tax dollars are being used wisely.

**Frank S. Bennett Jr.    President - Brown County Taxpayers Association**

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**The BROWN COUNTY TAXPAYERS ASSOCIATION**

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## WHY CUT TAXES NOW?

A report from the National Center for Policy Analysis indicates that President-elect Bush is apparently sticking with his plan for a projected \$1.3 trillion tax cut over 10 years. There are a number of reasons to cut taxes, say observers.

### 1. Taxes are too high.

- Last year, federal tax revenue as a percentage of the economy reached a historic peak -- 20.4 percent of gross domestic product.

- An increasing chunk of that revenue is coming from federal income taxes, which rose to 9.9 percent of GDP last year from 7.8 percent in 1994.

- In 1997, according to the most recent data available, the average federal income tax rate on all taxable returns was 15.3 percent -- the highest level since the mid-1980s.

### 2. Marginal rates are too high.

- They have climbed from the original Reagan tax program's percentages of 15-28-33 percent to the Clinton tax hikes of 15-28-31-36-39.6 percent.

- Real bracket creep -- what happens as wages and salaries increase with economic and productivity growth - has pushed people who aren't "the wealthy" into higher brackets.

- The tax rates people actually pay are higher because the 1990 tax bill disallowed deductions and phased-out exemptions; as a consequence, revenue has grown faster than national income for the past eight years.

### 3. Economic growth is slowing.

- Oil prices were \$10 to \$20 a barrel two years ago; they have been around \$30 a barrel for nine months.

- Natural gas prices have almost quadrupled since last year.

- Consumer debt is at its highest level in 20 years.

Finally, Congress has spent the surplus created by tax overpayments the past two years. And nondefense, discretionary spending will soar almost 13 percent this fiscal year, according to Stephen Slivinski of the Cato Institute.

From the National Center for Policy Analysis "Making ideas change the world" <http://www.ncpa.org> Submitted by Michael RileyTNI.

## State Transportation Money for Lambeau Field — The Cons.

Recently Rep. John Gard and Sen. Robert Cowles proposed that out of a \$44 million windfall that the state will receive in federal transportation aid, \$9.1 million should go to the Lambeau project. For obvious reasons this proposal was mute while legislating the Lambeau bill. It's hard to believe that our representatives, after allowing Brown County to be raped by the Lambeau bill, would appropriate one more cent of welfare for the Lambeau project.

Remember that only 30% of all eligible Brown County voters forced this legalized theft program upon the other 70%. It is estimated that the Packers will generate another \$3.7 million per year with a 10% ticket tax and expected future ticket price increases will provide even more growth to their revenue. It is only right that the Packers should apply their own funds to transportation facilities required for their own benefit and they can easily afford to fund that project.

I doubt if a contribution by the state would in any way reduce or facilitate an early retirement of the renovation debt. The Packers will find a way to spend all of the public funds that they receive. They are already \$68 million over their salary cap for next year. Also, Brown County will most likely inherit the half-percent sales tax when the renovation debt is paid so the tax will never go away.

The \$9.1 million that our legislators would like to give away is the peoples' money and legislators should not gift these funds to millionaire football players. The overtaxed Wisconsin residents would have to make up for this with more taxes. It is only right that all of the federal transportation windfall go for transportation facilities needed in Wisconsin, not welfare for a football team. Certainly the federal government didn't intend this fund to be extorted to provide transportation facilities to profit a football team. If our state has a surplus of funds that can

be given away, it's only fair to give tax relief to the people who paid the taxes.

Wisconsin taxpayers should be fed up with our exorbitant state tax system and increasing taxes each year. Using our tax system to provide welfare to make millionaires richer is not intelligent planning, it is not fair to the taxpayer and is bad for the economy.

The year 2001 and beyond will find us with less buying power when we consider present and expected future tax increases combined with escalating energy prices that effect almost everything that we purchase. Health-care costs are inflating by leaps and bounds. My total property tax increased by 14% this year and I assume this is close to what others are finding, especially where new schools are being built. The Public Service Corp. has added a tax of \$60 per year, say nothing of the expected price increase for the energy that they provide. If deregulation comes about energy prices could go out of sight. The tax district created by our Legislature for the Packers will extort an average of \$120 annually per family and will increase by 6% per year, according to estimates by the Legislative Fiscal Bureau. Brown County minimized their tax increase this year by shifting funds, but has some real budget problems to solve which will probably result in tax increases for next year. NWTC is asking for a \$50 million building fund and one wonders what else politicians will find to tax. At this point in time I have already calculated an increase of \$552 in my taxes for 2001.

Government on all levels needs to practice better fiscal responsibility. There has to be a limit to the services that a government can provide. One place to start is with logic, recognizing the difference between what we need and what we want.

**Jim Smith - BCTA**

"A public debt is a kind of anchor in the storm, but if the anchor be too heavy for the vessel, she will be sunk by that very weight which was intended for here protection."

. . . Colton

## Big Time Spending

While many in Congress are warning President-elect George W. Bush to move slowly, or not at all, on his very modest tax relief package, these same politicians apparently have few qualms about spending lots of taxpayer dollars. The lame-duck 106th Congress wrapped up the FY2001 budget last month. This budget was a present to those who love bloated government, and a slap in the face of fiscal conservatives.

According to a variety of reports, discretionary spending will increase by \$48 billion to \$634 billion. That's a more than an 8 percent jump-probably running about four times the rate of inflation.

While the House and Senate Budget Committees did not yet have final estimates for total federal outlays as of Monday (December 18) morning, it appears that total spending will increase by close to 4 percent-about double the rate of inflation. For all the sacred talk about paying down the federal debt, in reality, politicians are spending a hefty portion of the surplus tax dollars rolling into the government's coffers.

In fact, from FY1998 to FY2001, if federal spending only increased at the rate of inflation (as measured by the GDP price deflator), then the budget surplus over this period would have been about \$390 billion higher than it was. That is, politicians have spent almost \$400 billion of the budget surplus over the past four years.

What do you think is going to happen if we leave those multi-trillions of dollars in projected surpluses in Washington, D.C., over the coming decade? They will be spent on wasteful, misguided, and counter-productive federal programs.

The Bush tax cut is not large and irresponsible-as many in the media and on Capitol Hill would like to portray it. In fact, it should be treated as a small first step on the path to larger tax cuts. The choice is clear-either we are staring at a massive increase in the size of the federal government in coming years, or we have a marvelous opportunity to pass significant pro-growth, pro-entrepreneur, pro-family tax cuts.

**By Raymond J. Keating, Chief Economist, Small Business Survival Committee, a nationwide, nonpartisan and nonprofit advocacy organization, representing more than 60,000 small business men and women across the United States.**

Submitted by Mike Riley, TNI.

## New Legislative Committee Charged With Reducing Taxing and Spending.

Throughout the just-completed election season, we heard over and over that Wisconsin's tax burden has got to come down. The federal tax burden on all U.S. citizens has only been higher in one year - 1944, during World War II. State and local taxes are at their highest level since the early 1970s.

Wisconsin remains in the top five highest-taxed states in the nation, with some estimates placing us as high as second. The mantra didn't just start last year - it's been going on for several years. Getting Wisconsin out of the top ten highest-taxed states has been my goal for years now.

For those of you who agree that we are taxed too much, I have some good news. The Assembly will have a new committee next year - the Tax and spending Limitations Committee. As the name implies, this new committee is charged with finding ways to reduce the amount of money our government takes from us, and the amount of money our government spends. I have been named chairman of this new committee.

Among the items the new committee will consider is the Taxpayer Bill of Rights. This is a constitutional amendment that will require limitation of taxes and spending at each level of government in Wisconsin. It will limit increases in spending and taxing to the previous year's spending, plus increases in inflation and population growth, with an override possible through referendum. We will also consider several exemptions to the sales tax for purchases of necessities, like clothing, school supplies, and electricity. And the very philosophy behind our tax structure may be brought into question.

Work has already begun, but it won't be completed soon, and it won't be completed without the help of the taxpayers - without your help. The more support the people show, the better chance we all have to see some of these reforms go through.

"The basis of effective government is public confidence, and that confidence is endangered when ethical standards falter, or appear to falter."

. . . John F. Kennedy

"Finishing second in the Olympics gets you silver. Finishing second in politics gets you oblivion."

. . . Richard N. Nixon

"A jury consists of 12 persons chosen to decide who has the better lawyer."

. . . Robert Frost

## BCTA Web page Updated.

Through the constant and capable work of the BCTA webmaster, Ron Erickson, we have made many changes in our webpage **BCTAxpayers.Org**, with more things coming.

We plan on making it more interactive and informative. We have received interest in our organization from all over the country, and other taxpayer groups have included links to the BCTA in their own websites.

Give it a try, and send us your comments and suggestions. Help spread the word. **www.BCTAxpayer.Org**

### The Big Loser From Sales Taxes.

A recent article (Dec. 21) in the *Press-Gazette* stated that the first months collection from the .5 % Brown County Lambeau Field sales tax had only produced about \$8,000 from the sales of automobiles. Insofar as automobile sales are historically regarded as one of the top producers of sales tax revenues, and that the tax was projected to initially produce well over a million dollars a month there was concern about the total amount that would be ultimately be generated from all sources..

Doubtless this amount will increase somewhat when the final results are in. A vehicle bought anywhere in the state by a Brown County resident during that period would be credited. and it will probably take the DOR bean counters more time to add things up. It was not clear from the article if these figures were from Brown County automobile dealers, DOT registrations, if it included trucks and other commercial vehicles subject to sales tax, sales between individuals, or included sales from other counties by Brown County residents which could take some time to identify for tax purposes.

Also, although it would be difficult to put a dollar amount on, many people probably purchased their vehicles prior to Nov. 1, to avoid the additional tax, and this could have hindered November sales. Saving \$100 on a \$20,000 purchase is a big consideration to many.

Another possibility is that people may be holding back on major purchases altogether as a result of the sales tax. At least for the time being. If indeed sales of automobile sales only related to \$8,000 in sales tax revenue at .5%, it would relate

**“Who gets hurt the most? Losing \$10,000 for Lambeau or the \$2,000,000 in sales revenue which provides for jobs, property and income taxes, and a whole bunch of other benefits trickling down through the economy?”**

to actual total retail sales of \$1.6 million. (\$1,600,000.) That certainly is not a very big number considering the number of automobile dealers in Brown County, and the number of vehicle registrations each month. \$8,000 a month will not hold its weight considering that the tax is supposed to generate about \$15,000,000 annually for starters. Our guess would be that vehicle sales alone could produce at least \$100,000 in sales tax revenues at .5% each month. It is one of the Dept. of Revenues little secrets.

There is another way of looking at this, however. Every \$10,000 in tax revenues not produced for the Lambeau Field project would relate to \$2,000,000 in lost sales revenues for local retailers. (\$2,000,000 x .5% = \$10,000) *Who gets hurt the most?* Losing \$10,000 for Lambeau or the \$2,000,000 in sales revenue which provides for jobs, property and income taxes, and a whole bunch of other benefits trickling down through the economy? To raise the estimated \$15,000,000 per year for the Lambeau project would require \$3,000,000,000 (3 BILLION with a B) in taxable sales each year. This speaks highly for the economy of Brown County. Each 1% more or less relates to only \$15,000 for the Packers

but \$3,000,000 in retail sales for the businessman who collects it for them.

We certainly are not predicting that our love affair with motor vehicles will dissipate as a result of the tax, and the numbers will eventually agree. There are not many ways for a Brown County resident to avoid it insofar as the tax is based on your residency. However, tax can be avoided on other big ticket items. Appliances, jewelry, cameras and computers, clothing, artwork and other collectibles are just a few examples of items which can be purchased without the sales tax in other places and brought into Brown County. True, you are legally liable for paying a use tax in lieu of a sales tax, but the rules and regulations for accomplishing this are cumbersome to comply with and possibly often ignored.

In the recent promotion by the Packers and their *raise the sales tax supporters* to push the Lambeau Field project through, we perhaps lost sight of the fact that the economy of Brown County depends on more than entertainment revolving around the Packers. We will not deny that the identity provided our community is priceless, and some sacrifice on the part of all of us is required to maintain this unique treasure in our possession. However, manufacturing,



wholesaling and retailing, transportation, financial and medical services, and a long list of other business enterprises figure in the mix and employ a lot more people and bring in more money than all of the restaurants and hotels combined possibly could. All business factors are dependent on each other. To maintain the view of certain Lambeau Field supporters that imposing the sales tax was critically necessary to implement the Lambeau Field project is difficult to fully understand. There will be some winners and probably some losers. Additional taxes are seldom seen as a plus for attracting new business in any community. The economy itself will probably be more of a factor than an annoying tax in the months to come and the publics attention will be focused on other matters.

For the record, a list of business’s which publicly supported imposition of the sales tax to help pay for the Lambeau Field project is available on our website. [www.BCTAxPAYERS.org](http://www.BCTAxPAYERS.org)

Jim Frink

### National Debt Clock Update.

National Debt as of Dec. 3, 2000 **\$5,677,460,543,421.79**  
(Last TAX TIMES)

National Debt as of Jan. 2, 2001 **\$5,681,194,067,675.26**

**NET INCREASE \$ 3,733,524,253.47**

**That’s right! In spite of all the promises from Washington, the National Debt increased over 3.7 Billion Dollars since the Last “TAX TIMES” was published.**

Check [www.Toptips.com/debtclock.html](http://www.Toptips.com/debtclock.html), and watch the total increase as you watch.

## Look For BCTA Membership Survey in February TAX TIMES.

Each year the BCTA has conducted a membership survey to determine items of greatest taxpayer concern, and to establish our priorities for the year. This has always brought a good response from our readers, and hopefully reflects the collective viewpoint of our organization. The 2001 survey is being prepared and will be included in the February *TAX TIMES*.

Although we make every effort to determine what will be the big concerns during the coming year, there are always areas which are overlooked. For example, we certainly didn't anticipate the impact of the Packers sales tax issue at this time last year.

If you have any suggestions as to the contents or format of this survey, please drop a line to us at P.O. Box 684, E-Mail me at Frink@ExecPC.com. or call 336.6410.

There will not be a *TAX TIMES* for March, but the results of our survey will be completely covered in the April issue. Thank you. **Jim Frink.**

## “What Is Going On In Brown County?”

It has been brought to our attention that a Website with a name similar to the above is online. Although it refers to Brown County Taxpayers in its copy and articles, it is not sponsored by the Brown County Taxpayers Association or its directors. We encourage citizen interest and participation in local government affairs, but want to make sure there is no confusion between our groups.

## Would It Work In Wisconsin?

Voters in Washington State recently approved a referendum which would limit annual increases in property taxes to the lower of 2% or the rate of inflation. The average property tax rate for 2000 was \$3.62/m in Washington and \$4.77/m in Wisconsin, a difference of over 30% already. The state aid formula is probably another factor which either state can manipulate.

## State Sees \$154 Million More Taxes, But . . .

The Wisconsin Taxpayers Alliance reports that state tax collections for fiscal 1999-2000 totaled \$10.9 billion, or \$154 million more than previous estimates. Most of this resulted from individual tax collections which exceeded the estimate by \$137 million.

However, for fiscal 2001 state spending is expected to exceed revenues by \$475 million. An estimated \$400 million will be needed in both 2002 and 2003 to pay for increased spending in school aids, corrections, Medicaid, debt service and personnel costs. Another \$100 million will also be needed for higher spending in other programs.

Also, it is not clear whether these proposed budgets are prepared under the assumption that the economy would continue to boom.

New governor Scott McCallum claims his first priority will be to get Wisconsin out of the highest top 10 highest taxed states in the country, but it looks like he will have his hands full. Perhaps Gov. Thompson will be better off in Washington.

We wish them both success.

“We have so many people who can't see a fat man standing beside a thin man without coming to the conclusion that the fat man got that way by taking advantage of the thin man.”

. . . Ronald Reagan

**Articles and views appearing in the “TAX TIMES” do not necessarily represent the official position of the Brown County Taxpayers Association. We want to 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.**

**E-Mail - Frink@ExecPc.Com.**

**www/BCTAxpayers.ORG**

## Final Annual Appropriations Legislation Delivers Holiday-Time Goodies.

With the passage of the final appropriation bills for the 106th Congress, Members have headed home to hand out their spending goodies and special interest perks. Unfortunately, when Members start giving away gifts, taxpayers are the ones left holding the bag. The National Taxpayers Union Foundation, (NTUF), a 300,000 member non-partisan watchdog group reports the following.

Discretionary (nonentitlement) spending for FY 2001 is estimated to be \$655.6 billion, a 5.7 percent increase in nominal dollars and a 3.6 percent increase over the previous fiscal year after adjusting for inflation.

FY 2001 non-defense discretionary spending will rise 6.5 percent in nominal terms and 4.4 percent in constant 1999 dollars.

Over the past five years, non-defense discretionary spending grew 25.2 percent. For every \$1 spent on non-defense programs in 1996, the federal government will spend over \$1.25 in 2001, again adjusting for inflation.

Inflation-adjusted defense spending increased 1.1 percent between FY 1996 and FY 2001, while overall discretionary spending is up 13.2 percent over the same time period.

The Office of Management and Budget estimated FY 2001 discretionary spending in the President's proposed budget to be \$633.1 billion. The spending approved by Congress is \$22.5 billion, or 3.6 percent, higher than the Presidents original budget request.

Over a ten-year period, Congressional spending above the President's original FY 2001 budget request will consume an additional \$225 billion of the projected \$2 trillion budget surplus. **Contributed by Mike Riley**

“My experience in government is that when things are non-controversial and beautifully coordinated, there is not much going on.” . . . **John F. Kennedy**

## Things That Make Us Wonder.

What are our priorities of our elected officials in this age of technology? Consider -

#1 - We can determine where the winning ticket of a lottery with millions of participants throughout the country bought his ticket within minutes of the drawing.

#2 - The DNR can tell us how many deer reside in the states forests, and how many are harvested within a couple of days after hunting season.

#3 - The government can rattle all sorts of statistics regarding poverty levels, school effectiveness, unemployment, or whatever suits their purpose at any given time.

But, we have difficulty determining the results of a national election.

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Odd that our politicians become alarmed and want to investigate the high costs of heating fuel this winter. They claim the hardships caused on fixed income families are the fault of greedy utilities. Are they as concerned with about the steady and steep increase of property and other taxes, much of it as a result of all their regulation and interference with our lives.

It would be nice if they could direct their efforts to dreaming up ways of putting our precious resources back into the ground as this is a problem which won't go away by itself or by legislation.

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Why is it that when the Dow drops 100 points you lose a bundle on your investments but you only get half of it back when it goes back up 100?

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~~We appreciate the County~~ Treasurer's office giving the appearance of frugality, but it would seem that when they ask to extort so much of your money at the end of the year, they could at least send a nice letter thanking you and a return envelope to make it easier to comply. A little public relations work could help. Everyone else does when they want your money.

The U. S. Census Bureau is

wrapping up the 2000 census and trying to make sense of what they have done. They had 500,000 employees and the final cost is reported to be \$6.5 Billion, which equates to about \$24 for every man, woman and child in the country. That is assuming they found them all. The results are too important not to be accurate, as congressional redistricting, federal aids, and the strategies of a lot of private enterprises are at stake. I always thought they should use Publishers Clearing House as a consultant as they seem to be able to find everyone at a reasonable cost and get results.

An item in *Forbes* claims that Hillary Clinton's successful senate campaign cost \$100 million, included soft money. This figure is estimated to be about 3 % of all the campaign money spent in the U. S. for all races from local sheriff to the President leading to the Nov. 7, election. Do you think she will be an advocate for campaign finance reform after she takes office?

Rule #1 in the established primer of any new stadium deal in the country seems to be getting your hand into the public pocketbook first. However, it still seems that the Packers could have proceeded on their Lambeau Field renovation and revenue enhancements without the imposition of the county sales tax. For example, the following events have taken place *since* the September referendum. First, the seeking of naming rights has been approved which could produce as much as \$100 million.

The stadium district board claims the project could cost as much as \$20 million less, and other items could be modified and still produce the necessary income for the Packers. ***Now they find they could make an additional \$20 million or so interest from the money that the taxpayers and season ticket holders are paying interest on to give them.*** The city will impose a 10% surcharge to cover some of the expenses. Some of these were originally listed as taxpayers ob-

ligations.

It will be interesting to see how the Packers handle the 4,000 or so new seats they have set aside for drawings by Brown County residents to see games. Recall that this was a sweetener to make the tax more attractive, but no mention of what it will cost the lucky winners to actually see a game. How do they propose amortizing the ticket license fee that everyone else will have to pay? If they were to make those seats available for new season ticket holders at this time it could have been another \$8 million dollars which could have been applied now to the stadium cost rather than slip through to the Packers at a later date.

Everyone involved keeps saying they have the taxpayers in mind, but the bottom line is that we have a new tax which we doubt will ever go away.

We respect Mayor Jadin for his efforts to revise the downtown area. It is a tough task with a lot of special interests to cater to and we wish him and the city every success. Nonetheless the raising of parking fees and fines would seem to benefit the parking utility far more than any effort to attract needed development would be harmed. Does it pay to spend millions of dollars of development funds and tax incentives to gain a relatively small amount in fines while discouraging patronage?

Who do you believe. While most of our elected officials ran on a platform of cutting taxes, (who would openly promise higher taxes), increased government spending at all levels may make this rather difficult. On the other hand, the economy may not produce the revenues that our national and state officials have been experiencing. If the economy slows, would government spending be cut accordingly, or would unemployment and welfare spending be increased. Would not be the time for tax increases.

Just wondering.

JF

## Wisconsin's Business Tax Environment Below Average.

The Small Business Survival Committee (SBSC) published the "Small Business Survival Index 2000." Their fifth annual report ranks the states according to how friendly their public policy environments are toward small businesses and entrepreneurship.

The states are scored according to 16 measures: top personal income tax rate, top capital gains tax rate on individuals, top corporate income tax rate, state and local property taxes, state and local sales taxes, state death taxes, average state unemployment tax rate, health insurance tax rate, electric utilities tax rate, workers' compensation costs, crime rate, right-to-work status, number of state and local government bureaucrats, tax limitation status, Internet access tax, and state gas taxes. These are tied into one Small Business Survival Index score for each state.

The states considered most friendly to small business are: 1) South Dakota, 2) Nevada, 3) Wyoming, 4) New Hampshire, 5) Texas, 6) Florida, 8) Alabama, 9) Michigan, 10) Mississippi, 11) Tennessee, 12) Alaska, 13) Indiana, 14) Missouri, and 15) South Carolina.

Those considered least friendly to small business were: 37) Vermont, 38) Iowa, 39) California, 40) New York, 41) North Carolina, 42) Maine, 43) New Jersey, 44) Oregon, 45) Montana, 46) Ohio, 47) Minnesota, 48) New Mexico, 49) Rhode Island, 50) Hawaii, and 51) District of Columbia.

Wisconsin was ranked #29, which while ranked in the middle drew criticism for its' generally high taxes. Personal income tax was 35th nationally (34 states were lower), Corporate income taxes are 31st, property taxes are



\$4.77 per hundred personal income, and rank 45th, Sales taxes rank 19th, Unemployment taxes are 39th, Electric Utility taxes are 38th, Workers compensation taxes are 24th, and gas the gas tax is 47th. On the positive side the number of Bureaucrats on the public payroll ranked 12th nationally and the crime rate only ranked 12th nationally.

Looking ahead, Raymond J. Keating, SBSC chief economist, notes: "It is clear that taxes greatly impact investment, entrepreneurship, small business opportunities, and a state's overall competitiveness. Unfortunately, with revenues flooding state and local government coffers across the nation, the move for substantive, across-the-board tax relief, which would positively impact all types and sizes of business, has been, at best, disappointing, or, at worst, almost nonexistent."

He continued that "Recent robust economic growth has provided a massive boost in state and local government revenue. But rather than cutting taxes to secure economic opportunity and long-term economic growth, the overwhelming response has been to increase government spending. It is time for state and local officials to stop the spending binge, and instead, push through pro-growth, pro-entrepreneur tax cuts."

**The complete report can be obtained at [www.SBSC.Org](http://www.SBSC.Org).  
Contributed by Michael Riley.**

## Did Your Property Taxes Increase?

In most cases foolish question. #1. People I have talked to report overall increases from 5 to 15% or more in their tax bills from the previous year. Look at your bill carefully to make sure re-valuation is not the problem, and that you are aware of the reason for large increases in local school, municipal, or other taxes which appear out of line. Then remember all of the campaign promises we heard a couple of months ago and keep reminding your elected officials of your concerns.

## December Meeting Notes. MAYOR OUTLINES VISION FOR DOWNTOWN.

Monthly BCTA meeting conducted December 21, 2000 at the *Glory Years*.

Green Bay Mayor Paul Jadin outlined his vision for downtown Green Bay. He explained that downtown Green Bay can be considered to have three parts: The convention center, an entertainment district, and a retail district. Items of high priority are the Broadway renovation, cleanup of the transit garage area on South Washington, and removal of the overhead river crossing towers.

He discussed the Zamias \$75 million downtown proposal. Without federal grants or TIF financing, he does not see this whole package coming to fruition. He noted that Green Bay is near the bottom of the list of \$1 billion valuation cities in TIF usage.

The Zamias plan would take down the Main Street parking ramp and the existing J C Penney store. The mayor stated that no city dollars would be used for removing these two structures. Opening Washington Street for pedestrian traffic only would cost about \$800,000. He explained that the Boston Store must be occupied for any downtown renovation plan to succeed.

The downtown renovation plan includes improvement of east side and west side neighborhoods, more investments in parks from federal and private grants, and a sidewalk or paving of the riverfront from the Chamber of Commerce building south to Porlier Street.

Other business included approval of a membership survey and appointment of a committee for its preparation. This will be included in the February **TAX TIMES**.

The next meeting of the BCTA is scheduled for Thursday, January 18, 2001, 12:00 noon at the *Glory Years*.

**David Nelson - Secretary**

"A government which robs Peter to pay Paul can always count on the support of Paul. . . .

**George Bernard Shaw**

**BCTA Meeting and Events Schedule.**

- Monday - January 15, 2001** - Final payment due of 2000 Estimated Federal and State income Taxes.
  
- Thursday - January 18, 2001** - Glory Years, Washington St. Inn.  
347 S. Washington St., 12:00 Noon.  
BCTA Monthly Meeting.
  
- Monday - January 31, 2001** - Deadline for material. Feb. *TAX TIMES*.
  
- Wednesday - January 31, 2001** - First installment due of 2000 Property Taxes.
  
- Thursday - February 15, 2001** - Glory Years, Washington St. Inn.  
347 S. Washington St., 12:00 Noon  
BCTA Monthly Meeting.
  
- Thursday - March 15, 2001** - Glory Years, Washington St. Inn.  
347 S. Washington St., 12:00 Noon.  
BCTA Monthly Meeting.

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 (Jim Frink) or 499-0768 (Frank Bennett) for information or to leave message.

**Price - \$6.50 per meeting for lunch. Payable at door.**

**JANUARY**

**2001**



"I do not whine for lower taxes. I do not petition for more tax breaks. I ask only for income taxes an ordinary Ph.D in economics can follow."  
... Alan S. Binder, Ph.D.

"Government does not solve problems, it subsidizes them."  
... Ronald Reagan

**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](http://www.BCTAxpayers.Org)**

**The TAX TIMES**

**Brown County Taxpayers Association**

**P. O. Box 684**

**Green Bay, WI 54305-0684**

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