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# ◆ The TAX TIMES ◆

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Volume 16, Issue 9

Newsletter of The Brown County Taxpayers Association

September, 2001

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## TRUTH IN POLITICS

Now that summer is over and Congress is going back into session, we need to worry how are they going to spend our money. Republicans will tell us they will keep the lid on spending and try to keep our taxes down. Democrats will tell us we need to have a few more programs for our own good. I don't think we can have significant new programs without significant increases in our taxes. Maybe if we modified some our current programs and told the truth about the new ones, we could make progress.

The Bush tax cut is indeed a breath of fresh air for our pocketbooks. We as taxpayers all save 5% on the first \$12,000 of income for a married couple (\$600) or first \$6,000 for a single person (\$300). However we still have a marriage penalty and a death tax. The major changes in the tax cut don't take effect until after the next presidential election. Neither the Republicans nor the Democrats can support all the rhetoric they proclaim about the tax cut. Truth is our government spends money faster than they can collect it and the only way to curb this spending is to reduce the amount of money they take in.

Campaign finance reform. Sounds like something that would be good. Sounds like it would save some of the massive spending that occurs for most political offices. Everyone admits that it would be nice to stop the soft money, and limit how much any candidate could spend based on where it is collected. Everyone also admits that soft money would still be available and just rerouted to reach the same goal. Remember the last big change in campaign finance was to limit contributions from individuals so the little guy would be on an equal footing with the rich politician. All that change did was to allow the rich politician to use his or her own money to buy an election. The current finance reform bill contains language to limit when private organizations can contact their members. The proposed bill only will let incumbents contact the voters 60 days prior to elections. Wow, that would limit open discussion. What about open debate, what about free expression, what about our constitution?

Patients Bill of Rights. Sounds like something we should all have. Be able to pick our own doctors, and get fast medical treatment. Sure would be nice. It would appear this legislation is more about how much a person could receive from a lawsuit rather than about medical service. Maybe if the money from punitive damages from any lawsuit were contributed to the Boy Scouts or the United Way, we would limit the desire for a Patients Bill of Rights. How has Congress treated our original Bill of Rights?

Social Security Trust Fund. Most of us pay into Social Security with the anticipation the program will give us a check when we reach retirement age. The retirement age is now getting older while most people are retiring younger. Any income above the outgo is deposited into a trust fund to be used for future retirees. However, these trust funds are filled with IOUs from our representatives in Washington. So much for trust.

George Senior lost his re-election bid mostly because he said, "Read my lips, no new taxes" during his first campaign. A few years later Bill said, "I did not have sex with that women, Ms. Lewinski" and caused one of the biggest shock waves in our country. We must expect the truth from our elected officials. We must hold these people accountable to us. Is it naïve to expect the truth from the people we select to represent us? NO !!!!!

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

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

## The Kyoto Treaty Revisited. Part #2.

Recently there has been a lot of publicity, mostly critical, regarding the position of the U. S. Government in opposing the so called "Kyoto Treaty."

While, this issue has been kept in the background the past couple of years, the rest of the world seems to favor it and is pushing for implementation. We are concerned that if enforced, the provisions of this treaty would effect everything from our overall economy, our lifestyle, the taxes we pay, and foremost our national security.

In any event, much more education to the American public is in order, and a lot of consideration to the possible consequences of this treaty are in order. Following is a reprint of an article from the December, 1998 "TAX TIMES", covering our views and concerns of the subject. Has anything really changed since that time?

## What Will be The Effect of The Kyoto Treaty? From the Dec. 1998, "Tax Times."

The Clinton administration recently signed the so-called *Kyoto Protocol agreement*, intended to reduce greenhouse gas emissions and global warming. Our participation must still be ratified by Congress. This treaty was negotiated in 1997 by the United States and 158 other nations with the intent of reducing greenhouse emissions. The greenhouse effect is a naturally occurring phenomenon creating gases which scientists claim are getting out of control and endangering the environment. These gases are about 97% water, and the remaining 3% consists of methane, carbon dioxide, chloro-fluorocarbons and other gases. At present, the U.S. contributes about 22% of the emissions, but it is estimated that if the treaty is imposed, by 2015 greenhouse gas emissions from developing nations will exceed those of the U.S. and all other developed nations combined. I am sure we all would agree that if the environment on our planet is endangered, logical steps should be taken for its preservation. However, the Wisconsin Coalition for Fair Global Policy has some concern regarding this treaty and the potential effect on our economy, and issued the following release:

"Implementation of the pending international treaty, would force Wisconsin manufacturers and business to cut 69,800 jobs (22,100 of those in manufacturing) and reduce wages by two percent or more. Unemployment rates as high as 4.7 percent could be anticipated if the Protocol is enacted, according to a recent study conducted by Wharton Econometrics Forecasting Assoc. (WEFA), one of the world's leading economic information and consulting firms.

The Protocol, which was negotiated by the Clinton Administration, attempts to deduce greenhouse gas emissions worldwide in an effort to reduce global warming. If ratified by the United States Congress, it would be an internationally legally binding agreement; however, **the treaty has two main flaws. It exempts 129 of 173 countries, including China,**

**India, Brazil and Mexico, from the treaty's strict requirements; and it would require the United States to cut energy usage by 30 percent—drastically stunting the country's economic growth—while leaving the door wide open for developing countries.**

Our objective is to see fair language prevail throughout the Treaty—holding developing countries, as well as industrialized nations, responsible for the future of our planet, said Patrick Stevens, director of industrial policy for the Wisconsin Manufactures & Commerce. We must keep Wisconsin jobs here and not hand them over to our international competitors."

Some of the other findings of the Wharton study are as follows. By 2010 there could be a 3.5% potential loss of Wisconsin output, amounting to \$4.9 billion. A loss of 3.6% in manufacturing wages and 2.0% in non-manufacturing wages. An increase of 95% in natural gas prices and 105% in electricity prices. If implemented, the national economy permanently would lose \$3.3 trillion in output between 2001 and 2020. Some hardest hit industries would be agriculture, mining, chemicals, aluminum, steel, refining, pulp and paper.

Other predictions; commercial establishments including hospitals and schools would see electricity prices increase 60% by 2010;. Implementation of the Kyoto Protocol will impose wage and salary declines nationally, but still result in rising costs, as companies attempt to retain their competitive positions.

American farmers would face unfair competition in the world marketplace due to rising costs of production and the exemption of foreign competition. Overall, it is estimated that Wisconsin would experience a tax loss of \$928 million in tax revenues by 2010, further reducing the ability to provide social services when their need is increasing.

Obviously some of the predictions made on both sides of this argument are pure speculation for whatever reasons. However, there is little question that our economy and lifestyle would change dramatically if the restrictions in this treaty were imposed. Depleting energy resources could have an adverse effect on their own in the not too distant future. It would seem that worldwide conservation with the goal of preserving resources for all of our use would possibly be a better approach - still cutting emissions while preserving for the future. This is an extremely important issue which could be passed behind our backs. It is of taxpayer concern as government programs depend on the economy for survival. Social Security, debt repayment and even local programs are based on the assumption that taxes will flow and increase forever. What do you think? Stay tuned. JF



"The United States has never lost a war or won a conference."  
... Will Rogers

"You don't make the poor richer by making the rich poorer."  
... Winston Churchill

## How Do Wisconsin's Taxes Compare With The Rest of The Nation?

Every comparison of taxes paid by residents of the various states puts those in Wisconsin either at or near the top. The trend continues and there is not much comforting news in the latest state budget.

Recent numbers released by the U.S. Census Bureau for 1998 agree. Based on the percentage of personal income spent for state and local taxes, they show that **Wisconsin ranked 4th in the nation, and paid an average of 15.6% more in local taxes than the national average.** While our representatives in Madison look for new taxes, it seems they have already maximized most sources. For example: **Our property taxes are the 11th highest, and rank 22.6% higher than national average. Our individual income taxes are the 6th highest and are 54.5% over the national average.** Corporate income taxes are 6.3% above average. Revenue from charges and fees is close to the national average. One possible bright spot is state sales taxes where we rank 31st, and the amount paid per capita was 8.4% below average. **From the July "Wisconsin Taxpayer" The Wisconsin Taxpayers Alliance.**

## National Debt Clock Still Ticking.

In the August *TAX TIMES*, we reported the National Debt. stood at **\$5,736,997,943,703**. Now, as of Sept. 4, it has climbed to **\$5,739,113,235,554**. This is an increase of over \$2.1 billion, give or take whatever the rebate checks will cost. It amounts to \$91,400 for each family in the U.S.

"I don't know jokes. I just watch government and report the facts."

. . . Will Rogers

"When there is a lack of honor in government, the morals of the whole people are poisoned."

. . . Herbert Hoover

"The constitution of the United States was made not merely for the generation that then existed, but for posterity - unlimited, endless, perpetual posterity."

. . . Henry Clay

"Let us not seek the Republican answer or the Democratic answer, but the right answer."

. . . John F. Kennedy

## AUGUST MEETING MINUTES.

Minutes of the monthly BCTA meeting held Aug. 16, 2001 at the Glory Years.

Ben Vanden Bergh shared information that his committee studying the potential for a county metro police force has obtained. Most interesting was his revelation of the increasing cost of the Brown County Sheriff's Department over the last 10 years. In 1990, its budget was \$9.8 million. For 2000, the budget for the Sheriff's Department had ballooned to \$24.3 million, almost 2½ times the amount of the 1990 budget. Meanwhile, the population of Brown County has increased by only 13 percent. The directors agreed that the opportunity for substantial savings in law enforcement costs for county taxpayers is obvious. Mr. Vanden Bergh's committee is working with the University of Wisconsin – Madison with the goal of obtaining a comprehensive study for a county metro police force, similar to the Quad Cities study, at a cost much lower than the present quotation of \$180,000 for such a study.

State Senator Rob Cowles discussed the state budget. He reported that he has asked the governor for numerous vetoes. He observed that bonding is off the charts, with debt service costs exploding. The directors approved a resolution calling for the governor to veto all new bonding, veto the provision for school spending cap increases without referenda, and cut \$200 million of new spending.

State Representative Frank Lasee discussed the latest Small Business Index report. He noted with dismay that Wisconsin is the 37<sup>th</sup> worst state in the country for small business.

Our high taxes make Wisconsin unattractive for potential new businesses. Our biggest expense is K-12 education where citizens are learning to pay more and expect less.

Ted Pamperin, president of the Village of Ashwaubenon, discussed Brown County water issues. He is concerned about the effect that large capital investments will have on water costs for local communities. With the City of Green Bay planning for a backup pipeline to Lake Michigan, there should be an opportunity for a cooperative venture that would reduce

Ted Pamperin (left) addresses BCTA meet-

costs for all parties. Aquifer storage has the potential to mitigate county water problems, he believes. In fact, he recently visited the Las Vegas Valley Water Authority, one of the most successful practitioners of aquifer storage in the country. The Authority has a total of 108 wells, including 52 injection wells and 24 combination pumping and injection wells. The Authority provides water for household use for 97 cents per 1,000 gallons. High use (for lawns) costs \$1.75 per 1,000 gallons. Ted supports a strategy of studying aquifer storage and continuing to negotiate with the City of Green Bay.

The next BCTA meeting is scheduled for Sept. 20, at the "Glory Years". Former state treasurer Cate Zeuske will speak on "Trust Funds Without Assets", the accounting problems facing Social Security and other federal programs. Details are on the last page of this "*TAX TIMES*".

David Nelson - Secretary

**Summary of the Staff Draft of President Bush's Social Security Commission.**

In view of the fact that any changes made in reforming the Social Security system may have an affect on the taxes that we pay it behooves us, as a taxpayers association, to keep abreast of ideas and recommendations made by the President's Commission.

When President Bush appointed his commission to Strengthen Social Security, it was with a mandate to include private accounts. A number of Bush's panel appointees are connected with the Cato Institute, alleged to be one of the most radical think tanks in Washington and dedicated to privatization. Many of the Cato Institute's ideas have been incorporated in the Commission's staff draft. Following are facts and opinions put forth by Bush's Social Security panel. The Commission is expected to make a recommendation this fall.

**Maintaining Commitment to Social Security:** The Commission report states that, "Our job is to bring the system into the 21st century, to make it more responsive to the extraordinary social and economic changes that continue to remake every facet of our lives, and to ensure its fiscal strength and fiduciary soundness. The promise of Social Security to current and future generations of Americans must and will be kept."

**The system is not designed to cope with demographics:** Many people believe that Social Security is a national pension fund in which workers make contributions to an investment account called the "Trust Fund." In reality our Social Security system is an income transfer program. The Social Security taxes paid by workers are transferred to the beneficiaries. Today's workers are not accumulating financial assets for the future. In 1960 there were more than five workers paying into Social Security for each individual collecting benefits. Today demographic changes have reduced the worker to retiree ratio to 3.4-to-1. By 2050 it will be 2-to-1. At the present time with a 3.4-to-1 ratio, it takes about 10.4% of the average worker's 12.4% Social Security tax to

support a retiree, which runs a surplus. In 2016 it is projected that Social Security will collect less in taxes than what it is committed to pay out. With slower birth rates and increased longevity, the situation will get worse.

**Social Security's cash deficits are projected to begin in 2016:** When this happens, the Social Security Trust fund will still show a positive balance. But the Trust Fund does not hold reserves of wealth, but only promises to pay that future taxpayers will be asked to redeem. The shortfalls will be small in 2016, but by 2035 would grow to \$318 billion.

**Faster economic growth will not save the existing system:** The report states that faster economic growth will not avert the problem, because retirees' benefits are indexed to the growth of wages. While faster economic growth will raise wages and payroll taxes, it will also increase benefits that Social Security promises to pay.

**Building up the Social Security trust fund will not change tough choices:** Technically, the program could redeem government bonds in the Trust Fund, which would run the program to 2038. However, these bonds were credited to the Trust Fund as the government used Social Security payroll taxes for other programs and so the nation will face the problem as if there were no Trust Fund. This means Americans would need to pay more taxes to redeem the bonds. The now \$1 trillion Trust Fund account is a bookkeeping account only.

**How households would be affected if shortfall would be met by raising taxes?** If tomorrow's shortfalls were met today, the following additional taxes would be required from a two earner couple with a \$50,000 income: Shortfall in 2020-\$860 in today's earnings. Shortfall in 2030-\$2,100 in today's earning

**How Would Beneficiaries be affected if Shortfalls Were Met By Cutting benefits?** If tomorrow's shortfalls were faced today, benefits would be reduced by the following amounts for an average retiree and

spouse. Shortfall in 2020-\$2,227 in today's annual benefits. Shortfall in 2030-\$4,605 in today's annual benefits.

**What if shortfalls would be met by cutting other spending?** By 2020, required cuts would equal the combined size of Head Start, WIC, the Departments of Education, Interior and Commerce and the EPA.

**Affect of shortfalls being met by adding to public debt:** The total borrowing required to finance Social Security's cash shortfalls would equal \$7 trillion by 2040.

The report points out that the Present system contains inequities that affect women, minorities and low-income workers. Young generations would bear the brunt of the current income transfer system. It states that under the existing system, Americans will soon face inescapable choices: **cut Social Security benefits, raise taxes, cut other government spending, or borrow on an unprecedented scale.** If we are to maintain a sound system of support for tomorrow's retirees, this present generation of Americans must be encouraged to save and invest more than it currently does. The present Social Security program does nothing to promote individual savings and investment.

**The President's Principles for Strengthening Social Security:**

- (1) *Modernization must not change Social Security benefits for retirees or near-retirees.*
  - (2) *The entire Social Security surplus must be dedicated to Social Security only.*
  - (3) *Social Security taxes must not be increased.*
  - (4) *Government must not invest Social Security funds in the stock market.*
  - (5) *Modernization must preserve Social Security's disability and survivors components.*
  - (6) *Modernization must include individual- ually controlled, voluntary personal retirement accounts, which will augment the Social Security s a f e t y n e t .*
- Jim Smith - BCTA

## Numbers Show County Sales Tax Is Not Necessarily "Property Tax Relief."

**Residents in counties with sales tax still pay higher property taxes.**

In 1994 the Brown County Taxpayers Association prepared a study comparing the status of counties with the tax at that time with those without, and came to the following conclusions.

- **#1 - The County Sales Tax Does NOT reduce property taxes.**
- **#2 - The County Sales Tax Fuels Additional County Spending.**
- **#3 - The County Sales Tax Increases The Appetite For Debt.**
- **#4 - The County "Effective" Tax Rate (All Taxes Combined) Are Higher When Sales Tax Is Imposed.**

Now that even more counties have chosen to impose this tax upon its residents and visitors, (53 to date, or 54 if you include Brown which alone uses the tax for other than county purposes) has anything changed? Not according to the June 2001 Issue of "The Wisconsin Taxpayer" published by the Wisconsin Taxpayers Alliance. They have prepared several tables comparing the total revenues and spending of each of the states 72 counties, as well as the property and other taxes charged per capita of each county. State aids in the form of shared revenues and highway aids for each county are also given by county.

We acknowledge that each county operates under different circumstances with varying population densities, average income, economic bases which may be primarily agricultural, manufacturing, tourist or any combination of factors and demographics. County spending per capita varies greatly, with the average for 1999 in the state being \$685.78. Brown County ranked 60<sup>th</sup> in spending for 1999 with \$595.20 per capita. This was up 44% over 1995 while the state average was up 25,3%,

Although property values and income per capita are not factored in, residents of counties with sales tax still paid higher property taxes. The average property tax per capita in the counties without sales tax for 1999 was \$242.11. The average per capita in counties with sales tax was \$258.89. In other words, residents in counties with the sales tax were actually paying more property taxes than those without. State law requires all real property must be assessed equally. Accordingly, property tax rates should be equally comparable. Note that one of our conclusions on the sales tax was that it encouraged a higher level of spending. The per capita in Brown County for 1999 was given as \$236.10.

The biggest difference, however, is the total amount

of taxes per capita in counties with the sales tax. Including other taxes for county purposes, the average tax per capita in counties without a county purpose sales tax for 1999 was \$249.94. In counties with the sales tax it was \$317.89: A difference of almost \$68.00. Total county spending in counties with sales tax was \$106.00 per capita higher, \$804.97 vs. \$698.97. The average county spent \$685.78 per person in 1999 while Brown County spent \$595.20. In most cases, the difference between per capita taxes and spending is made up by state and federal aids, or additional bonding. Why and how some counties manage to spend more per capita can be traced to a number of reasons, not the least of which is each counties appetite for spending money.

We assume any variances in the number of one county to the next can be explained by the officials in charge. Our point is that while it may be called "property tax relief" after a county sales tax is installed, property tax rates still keep climbing, often at a faster rate than previous due to increased spending of the extra money that is available. The combination of sales and property taxes only increases this difference.

One final point. County sales tax revenues only apply to the county portion of your property tax bill. (With the exception of Brown County). In most cases this accounts for about 25% of your property taxes, with the remaining 75% divided between your municipality, schools, etc. You get no property tax relief for these items which also keep rising and rising. A tax is still a tax and it comes out of the same pocket.

JF

## Cate Zeiske to Address September BCTA Meeting.

"Trust Funds Without Assets", will be the subject of the September 20, BCTA meeting at the Glory Years. Our speaker will be Cate Zeiske, former legislator, elected State Treasurer, and former Secretary of the Dept. of Revenue.

She presently serves as a senior consultant with Taxpayers Network, Inc. (TNI), an organization which has undertaken Social Security trust fund reform as its major project. There has been a lot of finger pointing in Washington recently as to the stability of this fund, which has a current unfunded liability in excess of \$12 trillion.

Everyone attending the meeting will receive a copy of TNI's analysis of the problem, "**TRUST FUNDS WITHOUT ASSETS,**" which also includes suggestions as to possible remedies. Plan on attending. Complete details on the back page of this "**TAX TIMES.**"

**VISIT OUR WEBSITE**  
**www.BCTAxpayers.Org**

"If we take the route of the permanent handout, the American character itself will be impoverished."

. . . Richard Nixon

"Any jackass can draw up a balanced budget on paper."

## THINGS THAT MAKE US WONDER.

While legislation is being proposed to prevent water from the Great Lakes from being piped to other areas of the country, lets hope the day doesn't come when the other states don't stop their natural gas and petroleum products from being piped to us. Sooner or later, it is likely we will all find out what conservation means.

The project to renovate the capitol building in Madison is nearing completion after 13 years and \$143 million of taxpayers money. We acknowledge it is a beautiful symbol of our state and should be preserved. When it was dedicated in 1917, its total cost was only \$7.3 million, and that type of artistry probably couldn't be duplicated today at any cost. When built, it was intended to house state agencies and legislative functions for the foreseeable future. That lasted until the 1940's when the state office building was built. Now it seems that every state agency and department requires their own "*Taj Mahol*" in order to function. How times have changed.

The three year federal moratorium on taxation of internet sales is coming to an end. You can be assured that between the state governors and attorney generals who feel their states are being cheated out of sales tax dollars, local merchants who feel they are being cheated out of sales, and congress in their never ending efforts to regulate everything and please everyone (except consumers) will try to slip some legislation through to "remedy" the situation. They will probably call it something like the "consumer protection act," to make us feel good about it.

The basic idea seems to be getting anyone selling goods over the internet or through the mails to collect and report sales taxes to the proper jurisdictions. Usually these taxes are due the same as if you buy from your local merchant. In most states there is sort of an honor system called the "Use Tax" which obligates you to report and pay sales tax on such purchases on your

own. In Wisconsin this can be done on your annual income tax return. Apparently compliance is virtually non-existent. The big problem is that there are several thousand separate taxing districts in the United States, each with different tax rates and unique regulations to decipher. Don't expect purchasers to volunteer this information when then place an order with a vender, as many people simply don't know the rates and exemptions available. Probably some retailers can program their computers, perhaps by ZIP codes, but even that leaves a lot of exceptions. (ZIP codes go by post office routes rather than taxing jurisdictions.) Smaller merchants could be left entirely helpless if such regulations became mandatory.

One suggestion is to establish some sort of Federal clearing house through which all internet and mail order sales would be monitored and reported. Obviously this would establish another huge government bureaucracy along with inefficiencies and expense. The federal government will likely propose some new taxes or tariffs of their own on the internet and internet sales before the dust settles.

Some states, Wisconsin included have been able to convince large venders to charge and report applicable sales taxes on a voluntary basis. They have had cooperation in examining records to see who in the state made purchases, and then hounded them for the use tax. It would seem that such a voluntary approach and perhaps more education on use tax requirements by the various states would be a better solution rather than another level of federal control on our commerce.

Even if some method of collecting sales taxes on internet sales can't be worked out, there has been talk of taxing the internet and its users. Possibly even a charge on E-mail messages to appease the post office. Would be a huge source of revenue but an invasion of privacy. Stay tuned.

It appears that stiff cost increases will be coming to recycle and or dispose of our waste. This will

show up in both our state and local property taxes. While Wisconsin keeps hauling in garbage from other states we have to deal with our own problems. We thought recycling was supposed to be the salvation of the earth. One problem is there is not much of a market for recycled materials. This is probably one area where tax incentives for entrepreneurs developing new uses for recycled materials and providing employment would be a good idea. The premise of paying inmates \$1.50 per hour to sort recyclables providing we haul the stuff an extra 50 miles doesn't seem like a long-term solution. Sort of like buying stuff from China, which is probably where we should ship the stuff to as they probably figure out a way to make it pay.

The *pot of gold* at the end of the rainbow seems to be what keeps people "investing" their hard earned dollars in the state-run lotteries. We would question if it is truly a conscientious desire to donate to the state treasury or if the few dollars returned in the form of "property tax relief" is any consideration. If as many people are buying tickets as the media has us believe, it seems the prizes should be even higher. When the lottery was legalized in Wisconsin, it seems that about the same amount was to be set aside for "property tax relief" that was to be given out as prizes, with a small amount in the middle for advertising, administration, and other expenses such as dealer expenses, etc. Often, the big winners forsake much of their prize for an up-front payout which gives the federal and state governments another windfall, and takes funds from the lottery account which would earn interest over the years. Questions: how much money was spent by Wisconsin residents last year to provide the \$142 million in property tax relief was claimed? How much was paid out in prize money to lucky participants, and what is the actual costs for advertising and administration? How much money leaves the state when someone else is the winner?

A survey of our own membership indicated the lottery should be maintained, but we certainly would like

to see more numbers made available by the state showing profit and expense.

We hear Outagamie and Winnebago counties are considering the .5% sales tax as a solution to their respective spending habits. This will likely happen sooner or later, although it is interesting to hear that their chamber of commerce have publicly offered opposition on behalf of their members in the realization that such taxes are a nuisance to administer and hinder competition to some extent. quite possibly all counties in Wisconsin will have the tax some day, and hopefully at that time the Department of Revenue will remove the annoying requirement that merchants itemize their sales to customers in other counties for sales tax purposes. More on this elsewhere in this "TAX TIMES." Compliance is a tremendous burden to dealers making mail order or delivery sales as there is virtually no reimbursement from the state. By the way, while Brown County has the sales tax for administrative purposes, it is not the same as the other counties in the state as their tax goes for county purposes, or what they like to call "property tax relief", while here it is used for other purposes. We congratulate County Executive Nusbaum for her recent state of the county address which stated our finances are in good shape.

We see references in the *Press-Gazette* that if such venues as the new arena, AMS Insurance, the Weidener Center or even UWGB had been placed downtown rather than in the outskirts we wouldn't be looking for solutions today. This is quite possible.

However, would these projects have been as successful packed into the downtown area as in their present locations? We are dealing with a relatively small piece of real estate with an established core of city and county offices in the center. Existing streets and buildings could present problems. For example, AMS requires a large tract of land for it's offices, employee free parking and future expansion. Initial costs and property taxes could also be considerations. Facilities like the arena and Wei-

dener are also parking dependent, and are not used on a daily basis. They also would cost the city or someone high land acquisition and infrastructure costs while offering little return in the form of property taxes. Is this really want the city needs or wants to restore the downtown area?

Gov. McCallum has signed his name on the state budget, taking personal responsibility for items that were cut or expenditures that remained. It still appears that there will be a shortfall in revenue during the next two years. A lot of people are complaining about their pet projects being eliminated, but the question remains as to why so many spending proposals get placed in the budget in the first place. The governor has previously showed concern about Wisconsin's ranking as one of the highest taxed states in the nation, but basically in all boils down to the budget.

While the local media rejoices about the \$16 million or so collected to date for the Lambeau Field project through the .5 % sales tax, we should note that it took \$3.2 billion (with a B) in taxable retail sales by the merchants of Brown County to produce that amount. No doubt the presence of the Packers and other visitor attractions were part of this, but there are a lot of other contributing factors and this speaks well for the economy of this area, even if some people do their shopping in Appleton.

I am sure we are all anxious to see Lambeau Field completed and paid for, but don't look for the sales tax to go away accordingly.

Finally: Received the new 2001-02 catalog from the Packer Pro Shop. It contains a lot of nice things. If you want to place an order by mail, the enclosed order form walks you through the usual steps, and asks that if you are a Wisconsin resident, to add 5% sales tax. Nothing mentioned about the .5% county sales tax for the 52 counties using it for county purposes or for the stadium renovation tax

in Brown County. Either their sales are exempt, or they haven't heard about it yet.

Just wondering. JF

**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.**

"One of the evils of democracy is, you have to put up with the man you elect whether you want him or not." . . . Will Rogers

"To me, there is no Democratic or Republican way of cleaning the streets." . . . Fiorello LaGuardia

### **BCTA Committee Formed To Advise On Metropolitan Water Plan.**

A committee has been formed by the BCTA to advise the membership regarding the ongoing discussions between the City of Green Bay and surrounding suburbs on plans to either build a new pipeline to Lake Michigan to ensure a future supply of water or if other alternatives should be explored.

This is probably one of the most important issues facing the community at this time, and will likely impact the cost and availability of water for all of us in the future.

If you have any input for this committee, please call chairman Dick English at 494-7191.



## BCTA Meeting and Events Schedule.

**Thursday - September 20, 2001. BCTA Monthly Meeting.** Glory Years,  
Washington St., Inn. 347 S. Washington St., Green Bay  
12:00 Noon - Nicolet Room

**Speaker - Cate Zeiske, Former Wis. State Treasurer and  
Secretary of Dept. of Revenue. Now Consultant for Taxpayers  
Network, Inc.**

**“Trust Funds Without Assets”  
(How to Fix the Social Security Problem)**

**Thursday - October 18, 2001. BCTA Monthly Meeting.** Glory Years,  
Washington St., Inn. 347 S. Washington St., Green Bay  
12:00 Noon - Nicolet Room

BCTA Annual Meeting - Nomination and Election of Officers.  
For Coming Years and Review of previous years activities -  
**Special Speaker to be Announced.**

**Thursday - November 15, 2001. BCTA Monthly Meeting.** Glory Years,

Regular BCTA meetings are held the third Thursday of each month at the  
Glory Years in the Washington St., Inn. 347 S. Washington St., Green Bay.

All members of the BCTA, their guests and other interested persons are cordially  
invited to attend and participate in these meetings. Phone **336-6410** or **499-0768**  
for information or to leave message. **COST - \$6.50 per meeting - includes lunch.**

# September,

# 2001



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

. . . Franklin D. Roosevelt

“A lobbyist is a person that is sup-  
posed to help a politician make up  
his mind. Not only help him but pay  
him.”

. . . Will Rogers

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New Members are Always  
Welcome.**

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