
◆ The TAX TIMES ◆

Volume 18, Issue 8

Newsletter of the Brown County Taxpayers Association

October, 2003

FIRST TAKE CARE OF BUSINESS.

Gov. Doyle's Grow Wisconsin should be called Grow Wisconsin Government. He wants to streamline regulation and increase grants. That sounds like Big Mother Government to me.

All he need do is repeal the state corporate income tax to grow our state economy.

Corporations are paying less income tax in Wisconsin, the headline said. The story cited tax shelters for interstate income. And the Robin Hoods all eagerly advocated tightening loopholes to exact from corporations their fair share of the tax burden.

I am all for reducing the tax burden, but boosting the corporate tax is an about-face on relieving our burden. As Fed Chair Alan Greenspan and other experts have said, taxing capital AND taxing the personal income generated by capital makes no sense.

Taxing capital discourages economic development. And worse, it breeds government waste. Every tax has laws, which require bureaucracies to administrate. Corporate tax law is particularly arcane, requiring a complex bureaucracy, plus a shrewd and pricey accountant to help corporations comply.

Corporations and businesses always pass compliance costs and corporate taxation expenses to the end user. Only the truly naïve believes that the corporation pays these expenses out of their profits.

Add the tax cost of that bureaucracy to the pass-through cost of corporate compliance, and you can easily see how everything costs more AND our taxes go up AND our personal income shrinks.

The answer is so simple - go the other way. Axe the corporate income tax, its bloated bureaucracy and its compliance costs.

Ending the corporate income tax is the best and only economic development tool we need right now. We could cleave untold millions in state grant programs at Commerce, Transportation, WHEDA and others, saving not only the grant funds but the cost of evaluating and administering those grants. And we could save on all those grant ceremonies with state and local politicians handing over giant symbolic checks for media glory.

How do we pay for the lost corporate income tax revenue? Easy. By ending \$400-50 million in sales tax exemptions. Consumption taxes are the least of all evils. Any so-called regressivity corporate income tax advocates find in the sales tax is only the result of its exemptions.

Currently Wisconsin is the 31st worst business climate in the nation according to 2003 Small Business Survival Committee. SBSC president Darrell McKigney noted: 'the purpose of the 'Small Business Survival Index 2003' is to let business owners, citizens, and lawmakers know how they stack up with the rest of the country in terms of how friendly government policies are toward small businesses and economic growth.'

We must do this immediately, because once we do, the flood of businesses into the state will only be temporary, as other states adopt no-tax strategies. We may have 5, maybe 10 years on top in that category. During that time, we must move quickly to fund K-12 and technical colleges with sales tax revenues and relieve the truly regressive property tax -- another key to economic growth.

The shortest distance between two points is a straight line. It may not be the easiest route, but ending the corporate income tax is the quickest route to economic prosperity. I urge Gov. Doyle to take the straight line.

Richard Parins, President, Brown County Taxpayers Association.

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

September Meeting Notes.

Regular monthly BCTA meeting held Sept. 18, 2003 at the Glory Years.

State Representative Becky Weber spoke about her concerns in Madison. She is dismayed about the way the special interests' lobbyists work the legislature in the capitol. She said she is following some special advice she was given, "just do what's right." She is working to enable health insurance for small businesses. To assist Wisconsin businesses, she is supporting legislative initiatives to hold the DNR responsible for meeting required time frames for responding to permit applications by businesses. Permit delays inhibit job creation, and creating high paying jobs is essential to getting our state economy moving again. She noted that an increased minimum wage is not the panacea it is portrayed to be.

State Representative Frank Lasee spoke about the Taxpayers Bill of Rights (TABOR) legislation he has introduced in the legislature. This legislation, modeled after a 1992 amendment to the Colorado State constitution, would limit spending increases by units of government to population growth plus real property growth. He reported growing support for TABOR among Wisconsin legislators. He also related increasing outbursts of taxpayer reaction to government spending increases. For example, Baraboo citizens voted overwhelmingly (78 percent) to reject a proposal for a \$7 million school tax increase.

Meanwhile, the \$60 million of annual Stewardship Fund bonding for land purchases adds an additional \$5 million of debt service costs to Wisconsin taxpayers' burden each year. Before long, the annual debt service for this runaway program will exceed its annual spending for land purchases. He concluded that we need to address the problem, and the problem is SPENDING.

In the discussion following Representative Lasee's presentation, it was agreed that a BCTA position should be developed for limiting spending increases in the 2004 Brown County budget.

The Water Supply Study Task Force reported frustration and not knowing what is transpiring in the water negotiations. The Green Bay water sale plan won't solve the water problem. Some municipalities have near term radium problems. There appears to be a lack of valid numbers for decision-making. Large commercial customers want to drill their own wells. Strong sentiment was expressed by several in attendance for formation of a Brown County water commission modeled after the Green Bay Metropolitan Sewerage District.

The next meeting will be the BCTA annual meeting on Thursday, October 16, 2003. The planned speaker will be Brown County executive Carol Kelso.

Dave Nelson – Secretary

Eliminate The Tax On Social Security Benefits.

Since 1983 senior citizens have been subjected to income tax on Social Security benefits. I believe that this is a punitive and unfair tax levied on the elderly and that it should be eliminated. At the present time Bill S, 237 is pending, which is a bill to repeal the 1993 tax increase on Social Security benefits. In 1993 the portion of Social Security benefits that could be taxed was increased from 50% to 85%. On his website, Senator Bill Frist, (R-TN) of the Health, education, and welfare committee states, "We must work to reverse this tax increase." Now is the time for us to write to our legislators, including Senator Frist and demand action on eliminating the entire tax on Social Security benefits.

The means testing concept applied to the taxation of Social Security benefits is not only discriminatory, but hides the fact that older Americans whose Social Security benefits are subject to taxation, pay higher than normal marginal tax rates. The taxation of Social Security benefits is really a tax on other retirement income, because these individuals are not taxed until other income reaches a certain point combined with 50% of Social Security benefits. For example, when a person reaches a modified AGI of \$44,000, each dollar after that coming from other income for a married person filing a joint return, raises taxable income by \$1.85. If this person is in a 28% tax bracket, his income tax increases by 52% per added dollar earned, which effectively means that this person is in a 52% tax bracket for each additional dollar earned. This is grossly unfair.

Senior citizens are finding it hard to make ends meet these days. I believe that most seniors have gone the safe way by investing their savings in bank certificates, which are now earning only about 1.5% or less. This fact has substantially reduced income for these seniors in the last couple of years. At the same time healthcare costs and health insurance premiums continue to escalate while our government takes back part of the Social Security benefits to which we are entitled. The state of Wisconsin, like a few other states, piggybacked the federal legislation by also taxing Social Security benefits, which is a double whammy. Eliminating the tax on Social Security benefits would be of substantial help to seniors who are struggling to pay their bills.

Several attempts have been made to reduce or eliminate this tax in the past, but all have failed. Hopefully, this issue can be brought to the forefront with the sincere intention of succeeding in the elimination of the tax on Social Security benefits. However, it will not happen unless we put forth some effort in writing to our representatives.

Jim Smith, BCTA

National Debt Update.

As of Oct. 1, 2003, the National Debt balance stood at **\$6,778,108,833,617.00**. This is a decrease of about \$15 Billion from last month, but still comes to **\$107,947** per family. You can check this on a daily basis at **www.Toptips/debtclock.html**.

"Being in politics is like being a football coach. You have to be smart enough to understand the game, and dumb enough to think that it's important." . . . **Eugene McCarthy**

"Everything I say, you know, goes into print. If I make a mistake it doesn't merely effect me, or you, but the country. I, therefore, ought to try and not make mistakes." . . . **Abraham Lincoln**

Small Business Survival Committee Ranks Wisconsin #31 For Friendliness to Entrepreneurs.

While Gov. Doyle talks about attracting new business to Wisconsin, the Small Business Survival Committee, (SBSC), a national non-partisan business advocacy group from Washington, D.C., has issued its 2003 business survival ranking which places Wisconsin's business at 31st in the country. It is noted that small business serves as the backbone of the U.S. economy by providing the bulk of new jobs as well as being the front of innovation.

Their "Small Business Survival Index 2003", ties together 21 major government-imposed or government-related costs affecting small businesses and entrepreneurs across a broad spectrum of industries and types of businesses. Included are personal income taxes, capital gains taxes, corporate income taxes, individual and corporate alternative minimum taxes, indexing of income tax rates, property taxes, sales taxes, gross receipts and excise taxes, estate taxes, unemployment taxes, health care costs, electricity costs, workers' compensation costs, crime rates, right-to-work status, number of bureaucrats, tax limitation status, internet taxes, gas taxes, state minimum wages, and state legal liability costs. These measures are combined into one index number, the Small Business Survival Index.

With all factors considered, the states with the most favorable rating were South Dakota, Nevada, Wyoming, New Hampshire, Florida, Texas, Tennessee, Washington, Michigan and Mississippi. The ten lowest ranked states were Iowa, Oregon, New Mexico, Vermont, New York, California, Rhode Island, Maine, Minnesota, and Hawaii.

If Wisconsin officials are concerned with our business climate, and are truly serious about encouraging new development as they have claimed, they could perhaps check the report and determine some of the factors which make some states more successful than others in attracting business development.

The complete report is available from their website, www.sbsc.org.

Furnished by Taxpayers Network, Inc.

Congressman Green Asks Congress to Control Imports From China.

We have all certainly heard a lot about American jobs in the past few years. Unfortunately, most of this news has not been good. While few sectors seem to have escaped the recent economic downturn, manufacturing has been particularly devastated. In Wisconsin, we have lost over 60,000 manufacturing jobs. Whole communities in Wisconsin have been thrown into turmoil, and many families in my district are now facing an unsettled and troubling future.

There are several factors contributing to the flight of our manufacturing jobs. While all of these factors must be addressed, one of my top concerns is the unfair advantage some east Asian countries, particularly the People's Republic of China, have been creating for their manufacturers through currency manipulation. We simply cannot allow countries like China, to continue their illegal, anti-free market trade practices. Their actions are costing us jobs.

Since 1994, China has pegged its currency at 8.3 yuan to the dollar. The goal behind this effort is simple and intentional - to drive exports and fuel economic development. Their success in this policy has been staggering. Our ratio of imports vs. exports to China today stands at about 6 to 1.

If Congress could pass a law requiring China to, at least partially, float its currency, I would introduce one tomorrow. Unfortunately, Congress does not have that luxury. However, Congress can pass a law to offset the advantage the Chinese are providing for themselves through currency manipulation.

Under the CHINA Act, the Secretary of the Treasury is required to analyze whether China is manipulating its currency to achieve an unfair advantage in trade. If manipulation is found, the Secretary is directed to levy tariffs in a percent equal to the degree of manipulation. For example, if the secretary finds a 40% advantage, a tariff of

40% would be placed on Chinese goods. Such a high tariff would most certainly help offset the unfair gains Chinese producers have been receiving. Most importantly, this legislation sends a message to other countries that we are prepared to take bold steps to enforce fair trade practices. While I know this committee does not have jurisdiction over this legislation, I am hopeful the members will work with



me and my colleagues to pass the CHINA Act through the House.

Getting China to reform its currency policies is going to require a full-

court press that includes more than just Congress. That is why I am pleased the Bush administration also supports a free-floating currency for China. In conclusion, it's time to get tough with the Chinese and send them a message that we will not stand for their unfair currency policies. American businesses can compete with anyone when the playing field is level, but not when the deck is stacked against us.

Congressman Mark Green

Efforts Continue in Congress to Tax Internet Sales.

H.R.49 and S.150 are presently pending in Congress. These bills would extend the moratorium on taxing internet sales set to expire on Nov. 1.

This could result in internet sales being subject to local sales taxes, and vendors would likely have to comply with the estimated 7,600 local and state jurisdictions imposing these taxes.

While states bemoan the loss of revenues from this source, they often ignore their existing use tax collection laws, or other voluntary methods of enforcement.

"People want *just* taxes more than they want *lower* taxes. They want to know that every man is paying his proportionate share according to his wealth." . . . **Will Rogers**

Assembly Speaker John Gard Comments.

A boost for our fight to freeze property taxes statewide recently came from an unlikely source, the liberal Democrat mayor of Milwaukee, John Norquist. Mayor Norquist announced that the 2004 City of Milwaukee budget he will submit to the Common Council will include a freeze of the property tax levy. Norquist said that to make the freeze possible his budget would contain reductions in both the size and cost of city government.

The fact that the mayor of the state's largest city is jumping on the property tax freeze bandwagon is great news for the taxpayers. I want to salute him for his courageous stand on this issue and urge the Milwaukee Common Council to approve the mayor's freeze budget.

When Governor Doyle vetoed the property tax freeze he claimed that freezing local taxes would decimate critical services. Mayor Norquist's bold action exposed that hysterical claim as the red herring it is. If Milwaukee - the largest consumer of state and local tax dollars in Wisconsin - can freeze its property taxes, there is no reason every community in this state cannot survive similar fiscal restraint.

His announcement should provide a huge boost to the legislature's push to freeze property taxes statewide and sends a shot across the bow of all the opponents of the freeze. You should not have to live in the City of Milwaukee in order to have property tax relief. Taxpayers across the state deserve to have the same level of protection from runaway property taxes given the citizens of Milwaukee.

TIME FOR ACTION

Right now, it seems that everyone in Madison is talking about economic development and stimulating the Wisconsin economy.

When the legislature begins its fall floor period, the time for talking ends and the time for action begins. Our constituents are expecting it and our economy needs it. We need action now because:

* Talking about "reforming Wisconsin's regulatory climate" doesn't mean a thing when the most effective lobbyist in Madison is still the status quo, and we continue to hear horror stories from employers who are trapped in a never-ending vortex of red tape and can't even get their permit requests rejected - much less approved.

* Talk about "ensuring energy reliability" isn't going to keep anybody's lights on when the Arrowhead-Westin power line gets approved by the PSC in October of 2001 and today, nearly 2 years later, the DNR is still inventing legal theories to justify why they cannot even take up the company's application.

* And talk of "making Wisconsin less of a tax hell" is cheap when the governor is flying around the state campaigning for a billion dollar property tax increase.

In the coming weeks, the legislature is going to act to lower taxes, cut red tape and make Wisconsin a more inviting place for business investment and expansion. We're going to lay down a marker for the administration, for the media, for business, for workers, and for the taxpayers of this state.

Assembly Speaker John

Gard

"Mark Your Calendars"

BROWN COUNTY TAXPAYERS ASSOCIATION

18th Annual Meeting

Thursday, October 16, 2003

12:00 Noon at the "Glory Years."

347 S. Washington St., Green Bay

Speaker: Brown County Executive Carol Kelso
"The State of The County"

**Review of BCTA Activities During The Past Year.
Nomination and election of directors and officers
and discussion of plans for the coming year.**

Price \$6.50 - Payable at meeting.

**BCTA Members, Guests, and other interested persons
are cordially invited to attend.**

Details on Back Cover of this "TAX TIMES."

National Taxpayers Group Claims Drug Benefit Plan Will Cost Seniors and Harm Taxpayers.

The National Taxpayers Union, a non-partisan group based in Washington claims that the proposed prescription drug plan being considered in Congress could end up costing far more than presently estimated. While proponents hope to keep the cost at about \$40 billion per year, it is pointed out that Medicare already costs American taxpayers seven times what was projected when it was created in the 1960s.

With the return of a large federal deficit and entitlement spending growth out of control, the group maintains this is not the time for a massive expansion of government. Particularly troublesome is the fact that instead of being targeted to low-income seniors and those who struggle to pay for prescription drugs, the plan being advanced would actually create a universal drug benefit of every American over the age of 65. A population of which 37 million today will swell to 70 million by 2030. Also, they estimate 76% of senior citizens already have some type of prescription drug benefit package with the average spending less than \$999 per year in out of pocket expenses on medications.

"The word 'Politics' is derived from the word 'Poly' meaning money, and the word 'Ticks' meaning 'Blood Sucking Parasites'."
... Larry Hardiman

VISIT OUR WEBSITE
www.BCTaxpayers.Org

Is It Time To Take A Closer Look At Property Tax Exemptions?

In less than 3 short months you will be receiving your property tax bill for the year 2003. At this time it is uncertain how it will compare with last years, but don't look for a decrease, even though many of the taxing jurisdictions are attempting to keep spending down. It seems most of our taxing jurisdictions are making efforts to cut costs and keep expenses in line. The real problem will be with the state in the years to come, as they have shown little fiscal responsibility in the past, yet control what local governments can do through their shared revenue formulas.

A question has been raised about the large amounts of property that is tax exempt in most communities. This includes charitable organizations, religious property, government property, certain private schools and medical facilities, plus a number of other institutions established for various reasons through the years. Form PR-230, which is used for applying to local assessors for exempt status lists about 40 activities which would qualify, including YM and YWCAs, cemeteries, sports and entertainment facilities, women's clubs, libraries, certain housing developments, historic societies, religious facilities, art galleries, youth hockey facilities, benevolent and fraternal organizations, labor temples, charities, hospitals, memorials, and professional sport and entertainment stadiums. We acknowledge there are certain tests and qualifications necessary in most cases to receive exempt status, but there is also plenty of room for mischief in finding ways around existing standards. No doubt many of these exemptions were written into law at a time when property taxes were not such a burden on business and homeowners. What it amounts to now, however, is that we are all supporting every one of these exempt organizations whether we agree or not.

In addition, most of these organizations are specifically exempt from paying federal and state income taxes, and the sales tax, including county and stadium district taxes which also places more burden on individuals and business

establishments.

We are certainly not proposing that churches be subject to property tax, even though some of them support their institutions in part through profitable businesses. Many of the exemptions are for publicly owned facilities and obviously would be impractical to tax. However, there are cases where property tax entities operate business's that compete with those who must factor in the cost of taxes. Examples could be hotels and restaurants operated by Indian tribes, or restaurants and gift shops operated in Lambeau Field. Are all of the hospitals in Green Bay tax exempt?

When property taxes were first imposed to support municipal and school spending, the rates were probably insignificant. It was easy to exempt certain properties due to the economies of the time. Times have changed and property taxes have become a major burden on homeowners and commercial business. They are a detriment to new development and the growth of Wisconsin's economy.

Perhaps it is time to re-examine the qualifications for and recipients of exempt status. The first test is usually are they exempt from federal income taxation. In some cases, they pay a service fee which covers the cost of police and fire protection. There are examples of this in Green Bay. At least this reduces some of the burden on the rest of us.

Perhaps this would be a good BCTA project to examine and pursue. Also, if any of our elected officials are more knowledgeable on this subject and would like to comment, we would appreciate hearing from you. **JF**

"Common sense is the knack of seeing things as they are, and doing things as they ought to be done." . . . **Josh Billings**

"Why does a slight tax increase cost you two hundred dollars and a substantial tax cut save you thirty cents? . . . **Peg Bracken**

THINGS THAT MAKE US WONDER.

The huge personal injury settlements we read about are often a matter of who has the best attorney rather than a reasonable settlement for damages suffered. Right or wrong, defendants can become instant millionaires and we all end up paying for their misfortune. Most of us probably realize this is the business of trial lawyers who even advertise on TV to obtain clients and take advantage of the legal system and anyone determined to have deep pockets.

While in many cases it is difficult to sympathize with the defendants, one person who seems to have a legitimate claim for personal damages and injustices incurred upon him is the gentleman from Two Rivers who suffered 18 years in prison, away from his young family for a crime he apparently didn't commit. Unfortunately the state probably doesn't carry insurance for this sort of thing, and damage payments would come from the taxpayers. Maybe he can sue his attorney.

The off again, on again California recall election is frightening enough considering the possibility that any of the 130 or so characters running for governor could be elected regardless of their platform or qualifications. However, for a Federal Judge to have the power to unilaterally postpone a scheduled public election seems even more frightening. We have recently seen federal judges alter the Pledge of Allegiance for us, as well as removing the Ten Commandments from public view. Some of these actions are obviously politically or special interest motivated, which is not what we have expected in America. They even have attempted to cancel the federal no-call-list a week before it goes into effect and after untold millions of taxpayers funds have been spent setting it up. We realize these are controversial items involving two sides of thought. The point is that we have congress and the Supreme Court to make, alter, or interpret our laws. When a single federal judge has that power who knows what they will impose upon us next? **NEXT PAGE**



Things That Make Us Wonder (Continued)

We realize that providing fire protection and public safety receive top priority for public spending in next years budget. However when budgets are tight these departments should also be subject to cuts. Although the investment will likely be returned, how do you justify saving taxpayers \$300,000 by closing a fire station or swimming pool and then approve \$5-6 million to condemn and buy a vacant department store building?

The Wisconsin Sales Tax code is a burdensome nuisance for many small retailers and individuals caught in the web of trying to make extra dollars, as indicated by the recent fuss over homeowners parking cars on their lawns during Packer games. Just think: 30 people making \$1,000 each per year from this activity could provide \$1,500 revenue to the state, plus another \$150 to apply against the Lambeau Field debt. Is this worth it? However, an established business which allows paid parking as part of their receipts would still be required to collect and report sales taxes from parking as well as *sales by* religious or charitable organizations which provide game parking on a larger scale than individual homeowners.

While taxing the rich more has always been a popular idea when government budgets need a boost, the *Tax Foundation* reports that the top 1% of income earners, who collectively earn about 21% of the country's adjusted gross income, pay about 37% of the federal income tax. Accordingly, the remaining 79% of us pay about 63%.

A group called "*Center On Wisconsin Strategy*," has proclaimed that the Wisconsin unemployment rate could be **reduced** if the minimum wage in the state were raised from \$5.15 per hour to \$6.80. How they arrived at that conclusion wasn't made clear, but this is contrary just about every previous study or economic reality. First, we are not advocating that people should work for substandard wages. Most jobs pay well above the minimum and are available to those who take the trouble to qualify themselves.

One probability is that employers with large amounts of relatively unskilled workers will simply reduce this number if wage increases are mandated. Most of these employers are already burdened with sharply increased insurance and other benefit costs. What many people do not realize is that the cost of labor is directly related to the profits of the employer.

While the average wage in Wisconsin is somewhat lower than our neighboring states, the problem is not the minimum wage being low but the lack of higher paying manufacturing and high-tech jobs that Illinois, Minnesota and Michigan seem able to attract. The answer is to encourage people not satisfied with their earnings to obtain the necessary training to obtain a better high paying job. Someone else will be glad to take their old job. That's the way it has always been and it works. Meanwhile, the city of Madison has proposed raising its minimum wage to \$7.75 per hour so it's easy to see where some of these ideas come from.

Did you ever get the impression that the Dept. of Natural Resources makes its own rules as it goes along?

The Brown County Board of Supervisors has a full agenda of important items as it prepares to tackle next years budget, and we wish them well. Nonetheless, the *Press-Gazettes* reporting of their Sept. 17, monthly full board meeting devoted about 85% of its article space to opponents of the board chairman, continuously criticizing him for remarks made at a previous meeting. (for which he publicly apologized.) The balance of the article covered the hiring of a new Human Resources director for the county. If this reporting was intended to cover the county board meeting it left a lot out. Nothing was said about other county business, or what steps are being taken to prepare the county budget. Right or wrong, fueling dissension at every opportunity does not make for unbiased, informative reporting.

Even while desperately trying to cut corners and reduce spending, the DNR managed to find \$209,000 to buy

40 acres of swampland on Washington Island.

The necessity of reduced spending in future budgets should bring out the best in the leadership qualities of the people we elect to public office. Anyone can find ways to request and spend more money. However, it takes true leadership to make effective spending reductions and still maintain necessary services. Not a lot of excuses or threats to eliminate essential or expected services to save an insignificant amount in the hope that public outcry will actually demand that taxes be raised. A good leader should be able to accept reality and the concerns of his constituents. A bad leader will blame all problems on the lack of money, and demonstrate an ability to make things "not work" if he or she believes it to their interests.

Under the assumption that the economy is on the up-rise, and the State of Wisconsin actually sees increased revenues from taxes and fees in the years to come, how long due you think it will take before they start returning some of it to the local levels of government?

How many losing seasons with declining attendance will the Brewers put up with before they proclaim that a new stadium will solve the problem?

The fact that Richard Grasso has been removed as chairman of the New York Stock Exchange may not be a taxpayer issue, but it could possibly help our pocketbooks as well as the governments. His salary was a whopping \$140 million per year, PLUS bonuses and retirement benefits. Whether his services to the public and the member companies listed on the exchange warranted that amount could be questionable, considering the economy and the fact that billions have been lost on the market in recent years. Much of that loss has supported pension funds, the devaluation of which effects the retirement benefits of many of us. Unfortunately schemers like Mr. Grasso are able to take advantage of every clause in the tax code which enables them to minimize their taxes.

At one time IRS regulations ef-

fectively limited the salaries and benefits of corporate officers. They simply were not allowed to take all of the profits of a corporation, in effect leaving nothing for profits which were taxable, with the balance left for shareholder distribution. In recent years dividends from investment have been poor, but we read more of huge 9 figure salaries and bonus packages being paid to top executives.

We can appreciate competition to obtain top talent, but not at the expense of investors and employees, or for that matter, the government. We also realize that many factors drive the economy but overpaying a few top executives sets a poor example.

The Wisconsin Div. of AAA reports that during the next two years a total of \$675 million in motorists' fuel tax and registration fees will be siphoned from the segregated transportation fund and spent on non-transportation programs. Not much issue was made of this when the budget was signed, possibly because the governor had been critical of such fund transfers by previous administrations. These funds were collected for DOT use, and we are not aware of any provision for repayment. In the meantime the governor is proceeding with plans for the Milwaukee Marquette Interchange, plus other state projects including more work on highway 41 in Green Bay. Considering the DOT has always complained about being short of money, it will be interesting to see what happens. Wisconsin already has the highest gas tax in the nation, and registration fees were just raised 22.2%. Is it possible to close down a highway to save money?

Despite countless meetings, it seems we are not any closer to a water deal between the cities and the suburbs than last month at this time. We were possibly even closer three years ago. What started out as a joint cooperative venture for the benefit of all communities and the area as a whole appears to have turned into an impasse with the City of Green Bay on one side and the 8 concerned suburbs on the other. Time is running short, and this is too important an issue to quibble about indefinitely.

If the city or suburbs go off on

their own it will probably cost all of us more in the end. Especially if the suburbs build their own pipeline and the city has to increase its capacity. There are cooperative solutions which should be seriously considered rather than having our elected officials and leaders making excuses for the lack of progress and not reaching an equitable agreement for the benefit of all.

Funny that in all of the comparisons we have read and heard between ours and Chicago's renovated stadiums, no mention was made of the fact that their fans get seats with backs and safety hand rails while ours still sit on the old 1956 era benches.

The national "No Call" list is now supposed to be in effect, and we will soon be seeing how well it actually works. Charitable organizations, and those with whom you have done business or had previous connections are supposedly exempt, so this still leaves a lot of opportunity for annoying calls. It will probably just be a matter of time until the real shysters are back. Now if we can just get SPAM off the internet.

The selection of the design for the official Wisconsin state quarter showed how difficult it is to please everybody. Interests from agriculture, tourism, manufacturing, history, native Americans, and others all wanted to be represented. We have always called ourselves "American Dairyland," so the choice should be accepted.

It appears that some maneuvering is underway for a federal gas tax to raise money to improve our crowded and aging highway system. No doubt this will have the support of many people and raise huge amounts of money. The problem will be to put it where it ~~will do the most good, and make sure it is not squandered by a few wasteful pork barrel projects.~~

"Things That Make Us Wonder" consists of thoughts that occur to us, mostly taxpayer related in some way, that come to mind during the days news events. Some of them are rela-

tively unimportant and probably not worth commenting about. Others could easily be expanded to full length feature articles worthy of immediate further study and action to protect our interests as taxpayers. Sometimes we are able to put a different spin on current events from what you read in the papers. It is mainly intended to cover a wide variety of subjects in a limited space, and also to illustrate the wide variety of items of taxpayer concern which exist today. We acknowledge that our perspective of some issues in this column may be contrary to that of some of our readers. However, one of our purposes is to encourage debate, as we realize there are two sides to every question. Comments are always welcome as well as suggestions for items to include in this section of the "TAX TIMES."

As usual, lots of things to wonder about. **Jim Frink**

"Everything is funny as long as it is happening to somebody else.:
. . . Will Rogers

"The Taxpayer – that's someone who works for the government but doesn't have to take a civil service examination." . . . 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.

The TAX TIMES

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The TAX TIMES - October, 2003

BCTA Meeting and Events Schedule. (Mark Your Calendars.)

Thursday - October 16, 2003. BCTA 18th Annual Meeting.
GLORY YEARS. 12:00 Noon.
Speaker – Brown County Executive Carol Kelso.
Review of Past Years BCTA Activities.
Nomination and election of Directors and Officers
for the coming fiscal year.
Discussion of plans for coming year.
Plan on attending this important meeting.

Thursday - November 20, 2003. BCTA Monthly Meeting.
GLORY YEARS. 12:00 Noon.
Program and Speaker to be announced.

Thursday - December 18, 2003. BCTA Monthly Meeting.
GLORY YEARS. 12:00 Noon.
Program and Speaker to be announced.

BCTA *Monthly* meetings are held the third Thursday of each month at the
GLORY YEARS, 347 S. Washington St., Green Bay.
Cost – \$6.50 for meal – Includes tax & tip. Payable at meeting.

All members Of the BCTA, their guests, and other interested parties are
cordially invited to attend and participate in these open meetings.

Call Jim Frink, 336-6410 for information or to leave message.



**October,
2003**

“Government’s view of the economy could be summed up in a few short phrases: If it moves, tax it. If it keeps moving, regulate it. And if it stops moving, subsidize it.”
. . . 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
for Details.