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# ◆ The TAX TIMES ◆

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## Holding my nose and connecting the arrows.

"It was just a spur of the moment thing. It seems like we're spending all the time and there's got to be an end to it. . There's got to be an end somewhere." -- Clark Co. Board Supervisor Larry Fitzmaurice explaining his spontaneous NO vote on a resolution opposing the Taxpayers Protection Amendment, even though he believes TPA will be no more effective than it has been elsewhere. The Clark Co. Board on whole disagreed with Fitzmaurice, by only one vote -- 14-13.

Mr. Fitzmaurice, you are a brave and pragmatic man. I salute you as I prepare also to hold my nose and vote for the TPA. The difference is, he holds an elective office and he voted for 'We the People' in the face of voracious opposition by teachers and government worker unions -- special interests voters who could cost him his job.

I salute you again, Mr. Fitzmaurice, for putting taxpayers ahead of your own job safety, ahead of workers who, in the form of government contracts, have their own BPA [Bureaucrat Protection Amendment.]

The surprise of receiving a note from The Press-Gazette saying my support of taxpayer friendly candidates and my wariness of candidates currently paid with our tax monies reeks with the rotting carcasses of newspaper policies of the 1920's and 1930's.

Speaking of holding my nose and voting, I am also facing such an election in the 8th Congressional District. I don't know how the rest of you feel, but I don't see any real taxpayers' friends on either side of that ballot.

Assembly Speaker John Gard is the reason we're voting on TPA instead of TABOR, two years later. His cold feet kept the issue from the people when passions were high and opposition propaganda had not yet turned the hose on us. And he has become every bit the special interest power broker as were disgraced and convicted ex-Speaker Scott Jensen and ex-Senate Democratic Leader Chuck Chvala. Gone is the farm boy from Lena who could sit down with Dem Sen. Russ Decker and hash out the state budget sticking points. He's a my-way-or-the-highway guy now.

Now that Rep. Gard has garnered national party support, unusual in a primary, he is a shoe-in over backbencher Rep. Terry McCormick, who didn't have much going for her anyway except a business background and a strong stump presence.

Do I even have to talk about the Democrats? Nancy Nusbaum treated our county like her piggybank for 2 terms. Jamie Wall is endorsed by Diamond Jim Doyle and his WEAC henchmen. And Steve Kagel is mimicking Herb Kohl. His self-funded millionaire campaign could be dubbed, "Nobody's Congressman but yours." Just another way of buying an office that belongs to the people.

And now the Republicans have stepped in and thrown in the towel for gubernatorial hopeful, Scott Walker. He was not as organized or as war-chesty as fellow GOPer Mark Green, but Walker has shown conservative backbone in office that Mark Green has yet to reveal as leader of the charge.

Green may appeal to the social conservatives out there, but he hasn't shown fiscal chops. And that's what I'm all about. I'm not trying to save your soul; I just want to put some dough back in your wallet.

Rep. Green has represented the district well, but is too much like former Gov. McCallum in my internal polling. He will have to show what it takes to overcome a governor who's done just enough right to keep undecided voters from voting for change. Doyle is a vote suppresser; He's not bad enough to motivate people to throw him out. And Green may not be good enough to break people out of their electoral lethargy.

So I am faced with holding my nose  
least I'll sneeze less this spring. Get out and

and connecting arrows. At  
vote! See you again in the

**Richard Parins, President**

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

## Questions and Answers on TABOR and TPA, the Taxpayer Protection Amendment.

To listen to proponents and opponents, one of the most significant amendments to the Wisconsin constitution in state history could be debated by the legislature in coming weeks and months.

The amendment, officially known as SJR 63, and AJR 77, is often referred to as the Taxpayer Protection Amendment (TPA). Given its recent introduction, length (2,653 words) and complexity, questions about the amendment understandably arise. The following questions and answers were prepared by WISTAX, The Wisconsin Taxpayers Alliance, for Focus, their bi-weekly newsletter which discusses Wisconsin policy. We print them in the *TAX TIMES* with their permission.

### Preliminaries.

**Q: What would TPA do?**

**WISTAX:** It would tie allowable increases in state and local government revenues each year to the consumer price index (CPI) and to a relevant growth measure, such as population, enrollment or new construction.

**Q: Didn't the Taxpayer Bill of Rights (TABOR) do something like that? What happened to TABOR?**

**WISTAX:** Many sponsors of TPA see it as an alternative to, or an improvement on TABOR.

**Q: Is it similar to TABOR?**

**WISTAX:** Both tie increases in state-local government to inflation and growth, while providing for referendum override. However, TABOR restricted spending increases, while TPA applies to revenue growth.

**Q: When would TPA take effect?**

**WISTAX:** The earliest it could be added to the constitution would be after legislative passage in 2006 and again in 2007, and voter approval in 2007. As written, the amendment would first apply in 2009 or 2009-10.

### Who is affected?

**Q: Which governments would be affected by TPA?**

**WISTAX:** Generally, TPA affects all state and local governments in Wisconsin. It defines local government to be "a county, municipality, special purpose district, school district, or technical college district."

**Q: What is a special district?**

**WISTAX:** A special district is any other entity "authorized to collect taxes or fees," e.g., a lake management district or a sewage district.

**Q: Are there any government units specifically included or excluded?**

**WISTAX:** Although municipalities are generally covered, TPA applies to cities and villages of all sizes, but exempts towns whose budgeted revenues on an inflation-adjusted basis are less than \$1 million. It also applies in some cases to a "district, utility, or other entity" authorized by a municipality.

### What is limited?

**Q: Which revenues would be limited?**

**WISTAX:** TPA applies to "all moneys received from taxes, fees, licenses, permits, assessments, fines and forfeitures." It also affects net proceeds from the state lottery, tribal gaming payments and most bond revenue.

**Q: What revenues are affected?**

**WISTAX:** Some borrowing activity is exempt, including: municipal economic development funds (e.g., for tax incremental finance, or TIF purposes); bond refinancing; and short-term borrowing for cash flow purposes.

Also not included are: federal aid; intergovernmental payments for operation of utilities or health facilities; employee fringe benefit payments; unemployment taxes; mass transit fees; and tuition and fees on college students. The legislature could also exempt other local revenues—but not taxes.

**Q: Could a revenue limit ever be changed?**

**WISTAX:** Yes. Adjustments would

be allowed to account for transfer of a service from one unit of government to another and for loss of state aid. A limit could be increased if approved by voters in a referendum. A limit could be voluntarily reduced by a majority vote of both houses of the legislature or by a local governing board.

**Q: What would happen if less than the allowable amount of revenue were collected?**

**WISTAX:** The revenue limit for any year is based on the allowable amount for the prior year. Thus, any unused revenue authority would be carried forward.

### Surplus revenues.

**Q: If revenues received exceed the limit, what would happen to the surplus?**

**WISTAX:** For state government, excess taxes and fees would be placed in an "emergency reserve fund." The fund would grow until it reached 8% of revenues reserved in the prior year.

However, there would be no reserve fund for a local government. It would retain any excess, to be returned to taxpayers in the following year

**Q: Once the state's reserve fund is fully funded, what would happen to the extra revenue?**

**WISTAX:** Normally, the state would return it to taxpayers. However, in a year when revenues were less than the allowable limit, e.g., during an economic downturn, the legislature could vote to spend emergency funds. Such revenues would count toward the revenue limit.

### Details.

**Q: In addition to the CPI, what specific growth measure would be used to calculate the allowable revenues increase for each type of government?**

**WISTAX:** For the state, counties, technical colleges and special districts, growth would be measured in terms of the percentage increase in population, as estimated each year by the state.

For school districts, a rolling three-year average of enrollment increases would be used. For municipalities, growth would be defined as 60% of the percentage increase in property values due to new construction.

*:Q: Local officials often complain that state-imposed revenues or spending limits do not take into account the cost of state imposed, unfunded mandates. Does the amendment take into account the cost of state imposed, unfunded mandates.. Does the amendment address this issue?*

**WISTAX:** Yes and no. TPA prohibits the state from imposing mandates on local government after the amendment is approved by voters, unless it pays local units for associated costs. However, TPA is silent with regard to existing mandates.

*Q: What recourse, if any, would citizens have to ensure that the TPA limits would be observed?*

**WISTAX:** Individuals, singly or as a class, would be able to sue to ensure that the state or any of their local governmental units complied with the amendment's provision.

*Q What if there were a problem with some aspect of the amendment after it was ratified?*

**WISTAX:** Under existing law, amending the state constitution requires action by two successive sessions of the legislature followed by a referendum.

However, in the case of revenue limits, amendments would be possible if approved by only one legislature and the voters.

**Wisconsin Taxpayers Alliance**

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.

## Rational Decisions.

People respond to real pressures in real ways. Put another way: people often make rational decisions, based on facts.

The fact in Wisconsin: if you have money and/or the ability to earn money, from a tax standpoint you're better off somewhere else. You'll get to keep more of your own money if you live in another state.

According to the non-partisan *Wisconsin Taxpayers Alliance*, Wisconsin lost \$4.6 billion in net worth and \$450 million in net income between 1995 and 2000 due to people moving out of the state. And that was during the good times.

That's only part of the story: our population saw a net increase due to migration – but the people moving in were far more likely to be middle- or lower-income, while those moving out were more likely to be higher-income.

According to the Wisconsin Taxpayers Alliance, "These figures are not trivial," said WISTAX President Todd Berry, "for lost assets can cease to be held in and loaned by Wisconsin banks. They can result in the sale of stock in Wisconsin firms to nonresident investors, less in-state investment capital available for new ventures here, and reduced support for Badger State charities."

What's going on? We're providing two types of incentives: first, we provide government programs that are more generous than those in other states. This is an incentive for low-income families to move here. They get more from government.

Two, because of our high taxes and difficult to deal with state regulations, we create an incentive for higher-income families and business owners to move out.

This has two effects: demand for government services grows, while the tax base which pays for those services shrinks. This puts more pressure on the middle class, which is squeezed more and more over time.

Sooner or later we are going to hit a tipping point, where high taxes and government regulation chase out

enough income, wealth, and talent that we no longer have the tax base to support the services we've enacted and made more generous over the years, and which people have come to expect.

Wisconsin is in danger of becoming a "Wississippi" – a state with only middle class and poor, where demand for services outstrips the ability of the citizens to pay for those services.

Someone has to pay for it all. In Wisconsin, our policies chase out the people who can pay, while attracting the people who can't.

By slowing the growth in government revenues and taxes, the Taxpayer Protection Amendment (TPA) will help take the pressure off those who pay our taxes, and flee our taxes. Over time, it will slow the growth of government programs to bring them more in line with other states.

People ask why we should support the TPA – this is why. We can't continue down this road.

**Rep. Frank G. Lasee**

"Unionism seldom, if ever uses such power as it has to insure better work: almost always it devotes a large part of that power to safeguarding bad work." . . . **H. L. Mencken**

"There is but one straight course, and that is to seek truth and pursue it steadily." . . . **George Washington**

"Diplomacy is the art of saying "nice doggie" until you can find a rock." . . . **Will Rogers**

"Thought for the day. As income tax time approaches, did you ever notice when you put the two words **THE** and **IRS** together, it spells **THEIRS?**" . . . **From the Internet**

**Did You  
VOTE  
April 4?**

## A Problem or Not? *The Question of Immigration reform.*

Estimates are that there are at least 12 Million so-called illegal aliens living comfortably in the United States. Nobody knows for sure as many of them seem to be living under the radar of citizenship or immigration registration. This equates to roughly 1 out of each 25 US citizens. While these non-US citizens have come from all over the world, the focus has been on Mexico and the rather porous 2000 mile border between our countries. It is being deliberately being turned into an explosive political issue.

It is not a question of compassion or acceptance of diversity. Our reputation as a "melting pot" and promoting human rights is unique, despite some radical and perhaps unfounded criticism. It is more a matter of national security, and stretching our own available resources in an increasingly complicated world that is the problem.

In the post 9-11 world, it has been difficult to tell friend from foe. There has been a constant fear of new attacks in our country by anything from suicide bombers to sabotage. Much of this fear has been attributed to foreign nationals from a number of countries who have entered the United States illegally. Similar threats to our security is the smuggling of drugs across our borders, and the fact that people entering illegally cannot be properly screened for criminal elements or communicable diseases which our health agencies try to control.

Does any other country in the world allow people to clandestinely cross its borders and set up residency? Does the argument of jobs or a better life guarantee the right to just move right in? Our schools, police, health services, prisons, other infrastructure and social services have cost us as taxpayers money. Hiring translators is an expense to our system. While we acknowledge perhaps some undesirable jobs may be filled, the question remains as to how our laws and resources are being stretched in the process.

As an example, if you work for an employer and receive wages, it is necessary for the employer to report your wages to the Social Security Administration if he intends to deduct the expense as part of his profit and loss statement. This could cause a seri-

ous problem with the IRS and a few other state and federal agencies. In order to report wages, you must have a valid Social Security number from each employer. You are required by law to verify the employer has a Social Security number in his name, as well as other proof of citizenship such as a birth certificate or drivers license when they are hired.

Yes, these documents are easy to forge. If the Social Security administration was doing their job, they should immediately detect an incorrect number or name. That's what their fancy computers are for. Imagine if your own records had been tampered with when you ready to retire. If the government is issuing Social Security numbers, drivers licenses, or work permits without adequate proof of citizenship, we are looking at the major cause of our problem. By the way, you can no longer vote unless you provide proof of citizenship, so aliens could not even enjoy one of our greatest freedoms.

To the best of knowledge, the Immigration and Naturalization Dept. has established rules and procedures allowing orderly application for registration as a worker, student, visitor and requirements for becoming a citizen. No one should question that some control is necessary.

On at least two occasions in the last 15 or 20 years, when it became apparent that illegal aliens were straining our resources, an amnesty program was announced and widely publicized. If we recall, the response was less than anticipated, partly because of a fear that those who came forth would be deported. To offer such a program again would seem self defeating. It would not be taken seriously and the problem would only get worse in short order.

Unfortunately, there seems to be no simple solution. It is an emotional issue, with valid arguments to be heard. Issuing work permits may be a idea worth considering, but would probably take a case by case examination to apply.

Let's hope that political differences can be set aside with a common sense solution acceptable to all. This is costing all of us dearly and is in the best interests of our nations future. **JF**

## Gambling in Wisconsin. Playing The Odds.

The last issue of "The Wisconsin Taxpayer" from WISTAX presented an analysis of gaming and the lottery in Wisconsin. Some of the interesting facts contained.

Wisconsin ranks 5th nationally in tribal gaming revenues. 2004 revenues were \$1.2 Billion.

Total state lottery sales dropped 16% between 1995 and 2003, the most of any state. The average percentage of property tax relief to homeowners dropped from 6.3% to 2.2% in that same period.

Of every dollar in lottery ticket sales, .32 cents goes to property tax relief. About 12% goes to advertising, commissions and administration, leaving 56% for payouts. These payouts are then subject to income taxes of recipients.

## National Debt Update.

As of the first of April, the U. S. National Debt had risen to **\$8,370,003,050,927**. This is an increase of a little over \$132 Billion since last months update. The \$25 Billion added due to WW I, the \$33 Billion caused by the Great Depression and \$227 from World War II, pales in comparison. Three factors are largely to blame: Entitlements, Inflation, and Reckless Spending.

Do not worry as Congress has the situation well in hand. They voted to increase the debt limit to \$9 Trillion so they can continue to spend more money. This is similar to you or me getting a new VISA card when the 8 cards we already have exceeded their credit limit.

No doubt Congress will do something after the elections when they tell the folks back home what they did for them, and get a chance to put the blame on the other party.

"Applause, mingled with boos and hisses is about all that the average voter is willing to contribute to public life."

. . . Elmer Davis

## March Meeting Notes.

### Herman Cain Speaks to BCTA.

Monthly BCTA meeting held March 16, 2006 at the Titledown Brewing Co.

Herman Cain, former U.S. Senate candidate and former CEO of Godfather's Pizza, spoke in support of the Taxpayer Protection Amendment (TPA). He previously served with Congressman Jack Kemp on the National Commission on Economic Growth and Tax Reform in 1995 and as Chairman and President of the Tax Leadership Council. He is a classic Horatio Alger story. He was the first college graduate in his family. His father worked at three jobs to provide for his family. One job was for food, one job was for shelter, and one job was for his family's future. Mr. Cain, a conservative, free market advocate, is touring the state advocating passage of the TPA to lighten the load of government in Wisconsin. His tour is sponsored by the Wisconsin chapter of Americans for Prosperity.

Mr. Cain stated that we have an epidemic of runaway spending and runaway taxation. Therefore, taxpayer organizations can't go away. We must demand change in an organized manner. Giving up is a permanent solution to a temporary problem. Government policy seems to be spend and then tax. We must get control of spending at the federal, state, and local levels. He foresees a disaster coming. "What we will leave our grandchildren is not a mess, but a disaster," he said.

Emphasizing the importance of passing the TPA for Wisconsin, Mr. Cain noted that Wisconsin was a leader in welfare reform, which helped to change our national welfare picture. Wisconsin led on school choice and that is also having a ripple effect across the country. The Wisconsin Taxpayer Protection Amendment is another opportunity for Wisconsin to show national leadership.

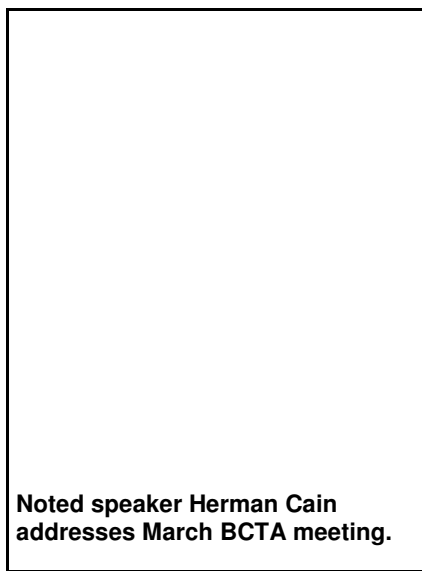
"There is no question that we need this type of legislation in Wisconsin and every state. Because in every state that I have visited - as well as if we look at the federal level - our elected representatives have demonstrated that they cannot control themselves when it comes

to spending our money," Mr. Cain said.

He also stated that our current tax system needs to be replaced. It can be replaced with the FairTax, a 23 percent tax on all new items purchased at retail. The FairTax would also cover FICA taxes. The FairTax is based on the idea that it is fairer to tax individuals when they consume for themselves above the essentials of life, rather than when they invest in others or contribute to society. The FairTax would in effect give a supercharged charitable contribution deduction because people would be able to give to their favorite charity free of any income tax, payroll tax or sales tax.

The next BCTA meeting is scheduled for Thursday, April 20, at the Titledown Brewing Co. Details on the back cover of this *Tax Times*.

**Dave Nelson - Secretary**



**Noted speaker Herman Cain addresses March BCTA meeting.**

## Dues Notice Reminder.

We send dues notices on a quarterly basis, to members who's membership anniversary occurs during that time. We appreciate prompt payment as it is expensive to send reminders. Our dues schedule has remained the same for 20 years, and we like to believe it is well spent to control the money spent for taxes. Please call Jim Frink at 336-6410 if you have any question regarding membership.

## How Much Is A Billion?

The next time you hear a politician use the word "billion" in a casual manner, think about whether you want the "politicians" spending you tax money.

A billion is a difficult number to comprehend, but one advertising agency did a good job of putting that figure into some perspective in one of its Releases.

- a.. A ***billion seconds*** ago it was 1959.
- b.. A ***billion minutes*** ago Jesus was alive.
- c.. A ***billion hours*** ago our ancestors were living in the Stone Age.
- d.. A ***billion days*** ago no-one walked on the earth on two feet.
- e.. A ***billion dollars*** ago was only 8 hours and 20 minutes, at the rate our government is spending it.

While this thought is still fresh in our brain, let's take a look at New Orleans - It's amazing what you can learn with some simple division. ***Louisiana Senator, Mary Landrieu (D), is presently asking Congress for \$250 BILLION to rebuild New Orleans.***

Interesting number, what does it mean? If you are one of 484,674 residents of New Orleans (every man, woman, child), you each get \$516,528.

Or, if you have one of the 188,251 homes in New Orleans, your home gets \$1,329,787

Or, if you are a family of four, your family gets \$2,066,012. Washington, D.C. Are all your calculators broken?

**From the internet.**

"Any party which takes credit for the rain must not be surprised if its opponents blame it for the drought."

. . . Dwight W. Morrow

row

"There are always too many Democratic Congressmen, too many Republican Congressmen, and not enough U.S. Congressmen."

. . . H. L. Mencken

"Three groups spend other peoples money: Children, thieves and politicians. All three need supervision."

## Things That Make Us Wonder.

WEAC and the Wisconsin Association of School District Administrators have been coming out strong in their opposition to the "QEO", or "Qualified Economic Offer" which places certain controls on public school spending. In our recent membership survey published last month, **88.3%** of our respondents favored keeping the limits. We note that voters have approved additional spending when the need is well presented. In addition, **83.7%** in our poll indicated they preferred to finance public schools more through local property taxes while only 16.3% preferred state financing and control over our schools. We appreciate WEAC's concern, but somehow the schools keep operating.

While the school interests have been concerned with the QEO, they have been joined by just about every public employee group and special interest group funded by taxpayer money has joined in opposition to the TPA, or Taxpayers Protection Amendment which is starting its way through the legislature.

These groups must have a lot to fear. Supposedly in everyone's interest they are predicting drastic reductions of government services including everything from sports and music in our schools to reduced police and fire protection. The sick and elderly will be forced to fend for themselves. We have heard it all before. What is not mentioned is the cost of 95-100% of generous health and retirement benefits is inflating public budgets beyond all reason and there is a fear of losing some of these benefits.

No concern is expressed over the fact that the tax burden on Wisconsin citizens and business is consistently among the top 10 nationally by whatever measures are used. That is not their problem. We acknowledge that TABOR or TPA would not be perfect and require discipline to work. Nonetheless it is an honest effort to get taxes and spending in line with the rest of the economy. If any of those opposing TPA have a better idea than unlimited taxes to pay public employees, let's hear about it.

In the last *TAX TIMES*, we fea-

tured an article "*Who Lobbies For The Taxpayer.*" While reviewing the list organizations retaining lobbyists to influence our legislators, it is difficult to identify many who will support a the TPA amendment. Their interests are either state employees, business dependent upon the state, or other entities seeking taxpayer funding. These groups are all well financed and very influential. In addition to their lobbying efforts, they are already sponsoring emotional and persuasive advertising to influence public opinion. If you believe it is time for some taxing and spending controls in Wisconsin, let your representative know when he comes asking for your vote this fall.

Ask if he or she is for some controls on the growth of government or running on a platform of continuous tax increases.

We certainly aren't suggesting the following, but some of you may recall that about 25 or so years ago, there was a strong move in Congress to tax health insurance benefits paid to employees as ordinary income. The full amount or perhaps an equalized percentage would be reported on your W-2 as taxable income, the rationale being this was a benefit considered as part of your salary, and since it was deductible as an employer expense some tax revenue should be realized. There was little support for the idea.

Since that time, health insurance costs and other employee benefits have risen dramatically. Particularly in the public sector where benefit costs seem to be rising out of proportion to other expenses. Perhaps taxing these benefits wouldn't be such a bad idea. Maybe it's what is needed to make all of realize the high cost of medical care and seek ways to control them.

The Treasury Dept. predicts a ~~deficit of about \$360 Billion in the~~ 2006 U.S. Budget, assuming we don't have another hurricane Katrina, Iraq War or prescription drug plan. In the meantime, the IRS predicts a \$400 Billion shortfall between taxes collected and what is owed the government from all sources. If this is the problem, it

would seem the solution should be simple: get the IRS to do the job we are paying them for. They seem to know where the problem is, so why can't they solve it?

The Wisconsin Senate has ~~approved a referendum to restore the death~~ approved a referendum to restore the death penalty. If the Legislature concurs in could be on the fall ballot for a public vote. The rationale seems to be to discourage capital crimes and to punish those who do commit them.

Whether this works in the few states still practicing the death penalty is questionable. Texas, Florida and California carry out executions with regularity, and have crime rates much higher than Wisconsin's.

Seeing how things are done in Wisconsin, this would likely be another big waste of taxpayer money. Example: first we would need a special state of the art facility costing millions to satisfy all of the security and humane provisions to be considered. Next, would it ever actually be used? California recently executed a man after 20 years of expensive appeals. It may be a good thought but not Wisconsin's style.

While the fracas over who gets to operate U.S. ports has subsided, questions still remain. Example, who actually owns the ports equipment and real estate, and how did foreign companies get involved in the first place? This apparently is nothing new with the way our country does business, and probably goes back through several administrations.

When ever the question of who pays for the cost of enforcing state ~~mandates comes up, there is usually a lot of~~ finger pointing with no conclusion. An example may be the recent law mandating that children under the age of 8 be secured in a booster seat while riding in an automobile. Who else but local law officials will have to police this ruling along with catching speeders, solving crimes, sniffing out drugs and all the other things they do on our behalf with their limited budgets?

Estimates have as many as 12 million illegal aliens living comfortably in the United States. Most of them com-

pletely under the radar in regards to identification or accountability. *Time Magazine* recently reported that 1 out of 10 Mexicans born in Mexico now resides in the U.S. This is a problem affecting our national security and economy.

We read that some of our congressmen want to take this a step further. They are deeply concerned with the observation that many of these aliens do not show up on the U.S. Census population records. Accordingly certain states actually have far greater populations than published, and may be eligible for additional congressional districts. In other words, political power.

When you receive this *TAX TIMES*, the elections for the Green Bay City Council, Brown County Board of Supervisors and various municipalities will be history. Congratulations to the winners. We note from the biographies published that most of the candidates have useful business experience and diversified civic involvement along with a desire to serve the public. They all seem to recognize public safety, and improving our neighborhoods and economy as top priorities. We note that none of them publicly called for higher taxes of any kind, so we will see what happens.

The 2006 fall elections for Congress, the legislature and governor are shaping up as setting records for spending and mud slinging. Unfortunately little has been done since the 2004 elections to reform campaign financing or third party advertising on behalf of a candidate. With candidates and parties maximizing every possible source of advertising money, it seems to be difficult to be choosy as to the source. Wait until after the election and then question the winners source of funding and look for conflicts of interest.

The Dept. of Transportation is claiming that they may not be able to properly maintain our highways or schedule new construction. The reason being the elimination next year of the annual "indexed" gas tax increase. This year, they managed to raise the tax another cent or so on April 1. It did not get much publicity because the price of gasoline

has been rising by itself just about every day and nobody really noticed.

Our gas tax is now the second highest in the country, but where does the money go? Anyone can look at any highway project in progress and see that it is costing double what it should with a little prudent planning. Part of the problem could also be caused by the governor raiding the segregated highway fund for other uses, and forcing the highway dept. to borrow funds and pay interest accordingly. Perhaps the DOT should look a little harder for an excuse.

While the price of gasoline is rising rapidly with no solution in sight there is plenty of finger pointing as to the cause. While we may as well get used to the fact that increasing usage and depleting reserves indicate this will be an increasing problem, it is easy to blame the government for the present situation. Environmental concerns hinder the development of reserves, and requiring special blends for different parts of the country has been mentioned as causes. It seems that every little excuse effects the price, but so far supplies have kept up with demand.

The Green Bay Water Utility announced rate increases, effective immediately, due to it's own new pipeline and other improvements. The suburbs have yet to find what their water will ultimately cost. That will remain to be seen after their pipeline is completed.

The new federal "America Vote Act" will require voters to show a drivers license or other identification at the polls. Wisconsin taxpayers have already spent over \$10 million on a computerized voter database which so far doesn't work. While this system could possibly prevent voting fraud until someone figures a way around it, the question is will it discourage even more people from going to the polls.

Another question is how secure will this system be? The states and federal government notoriously share their databases for a price, and this information would be invaluable to political strategists plotting future elec-

tions. Who's idea was this?

If you haven't filed your 2005 income taxes, time's running short. One observation is that while filling out the federal returns can be a nightmare, the Wisconsin return is not much easier due to the differences, mainly in treatment of municipal interest, capital gains and social security income. A couple of states (New Hampshire and Rhode Island) have switched to a flat tax system. It might be interesting to track their results and even have the Federal Government take a look at how it is working.

It was reported the City of Milwaukee recently dumped another 600,000 gallons of raw sewage into Lake Michigan. The DNR says this shouldn't effect the quality of drinking water for communities using the lake as a source.

As usual, lots of things to wonder about.

Jim Frink – BCTA

*"Things That Make Us Wonder" consists of thoughts that occur, mostly taxpayer related, from the days news events. Some are unimportant and probably not worth commenting about while others could easily be expanded to full length articles worthy of further study and action to protect our interests as taxpayers. We may try to put a different spin on items from what you receive in the papers or see on TV. We try to cover a wide variety of subjects in limited space, which also illustrates the wide variety of taxpayer concerns which exist today. We acknowledge our perspective of some issues in this publication may be contrary to that of 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 future issues of the "TAX TIMES."*

# The TAX TIMES

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

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## Inside This Issue.

“Holding my nose and connecting the arrows.”  
Questions and Answers on TABOR and TPA.  
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A Problem or Not? Immigration Reform  
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National Debt Update.  
Herman Cain Addresses BCTA.  
How Much Is A Billion.,  
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and more.

## The TAX TIMES - April, 2006

### BCTA Meeting and Events Schedule. MARK YOUR CALENDARS.

Monday - April 17, 2006, Federal and State Income Tax Returns Due.

Thursday - April 20, 2006. BCTA Monthly Meeting. 12:00 Noon.  
TITLETOWN BREWING Co., 2d Floor Meeting Room.  
General discussion of current affairs and recent election.  
Results of Taxpayer Survey and BCTA activities for 2006.

Thursday - May 18, 2006. BCTA Monthly Meeting. 12:00 Noon.  
TITLETOWN BREWING Co., 2d Floor Meeting Room.  
Program to be announced.

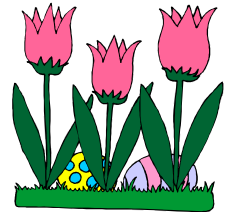
Thursday - June 15, 2006. BCTA Monthly Meeting. 12:00 Noon.  
TITLETOWN BREWING Co., 2d Floor Meeting Room.  
Program to be announced.

Unless other notified, BCTA monthly meetings are held the third Thursday of each month, 12:00 noon, at the Titledown Brewing Co., 200 Dousman St.

BCTA member, guests and other interested persons are cordially invited to attend and participate in our open discussions.

COST: \$7.00 per meeting — Includes Lunch, Tax & Tip. Payable at meeting.  
Call 336-6410 for information or to leave message.

APRIL,  
2006



“Domestic policy can lose elections, foreign policy can kill us all.”  
. . . John F. Kennedy

“If we ever forget that we’re one nation under God, then we will be nation gone under.”  
. . . Ronald Reagan

### SUPPORT THE BCTA

New Members are Always  
Welcome. Call 336-6410  
Write us at P. O. Box 684  
or visit our website  
[www.BCTaxpayers.Org](http://www.BCTaxpayers.Org)  
for Details.