

## "No Taxation without Representation"

Rich Carlstedt

The battle cry of revolutions commence many times with the above phase, as it did in 1776. Few people realize that the very first major act by our first Congress under our current *Constitution* was that of installing tariffs. *The Tariff Act of 1789* declared "Whereas it is necessary for the support of government, for the discharge of the debts of the United States, and the encouragement and protection of manufactures, that duties be laid on goods, wares, and merchandise:". This first major congressional achievement was signed into law by George Washington on July 4, 1789. Prior to our Constitution under the *Articles of Confederation*, the federal government did not have authority to determine taxation issues as those were the responsibility of the individual states. Today we seldom talk about tariffs because of the many other taxing issues and yet they affect our country and our world every day. The 1789 Tariff was at a rate of 8% and the entire code was written on a single sheet of paper. That is a far cry from today where there are volumes relegated to the description of goods which come under tariff duties. Fortunately, "Free Trade" alleviates most all of the duties, but there is always an argument about tariffs and who benefits from their use. Tariff studies have revealed that the majority of the benefits go to the manufacturer of the goods in the country that is setting the tariff to restrict imports and competition and that the Government receives only 20 % of the effective increase in revenue as the manufacturers raise prices and gain improved pricing.

Most recently, the news has carried much

information about President Trump and new tariffs that maybe/were established to protect our steel industry and aluminum industries. The impetus for this move was due to a government report that stated our steel industry could not provide adequate material in case there was a war involving the United States. However, such an action- that is establishing tariffs-can create substantial



reactions within any society. Like other taxes, people who bear the brunt of the cost, scream the loudest and in our current world we see the result of taxation or what may be considered excessive taxation, with the Yellow Jackets in both France, Belgium and even on our continent, in Canada. Taxpayers

can generally accept reasonable taxation when they know it is to support the responsibilities and requirements of their government. When the government exceeds these responsibilities- in the form of additional taxes- it can result in civil unrest. We know the famous one of our "founding events" which involved *The Stamp Act* that Great Britain placed on the colonies and which resulted in the Boston Tea Party and the Slogan of this article.

What we are seeing with the Yellowjackets is an identical recurrence of revolt over excessive taxation. This is not a criticism of Pres. Trump's efforts as there is no doubt the tariff relationships between the USA and

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# January Meeting Notes

## MAYORAL CANDIDATES SPEAK TO BCTA

Green Bay Mayoral candidate and Brown County Supervisor Patrick Evans presented his ideas about issues concerning the city of Green Bay. He noted that he has Bachelors and Masters degrees in business in addition to management experience with several financial firms.

Road improvements and infrastructure repairs are at the top of the list for Green Bay citizens. Over the past ten years, the City of Green Bay has been rebuilding about one percent of its roads annually, but three percent annually would be more reasonable to restore our roads to good condition. While the wheel tax is unpopular, he believes that special assessment funding for road and street rebuilding must be eliminated.

Economic development of our industrial and business parks must continue. The downtown is growing by itself. Emphasis must be placed on outlying areas of the city such as the Velp Avenue and Military Avenue corridors. Pat believes in increasing the tax base and not the tax rate while creating family supporting jobs. Our homeless population needs support to develop the skills and abilities to work and support themselves.

Green Bay mayoral candidate Joe Moore, who has served six years as an Alderman representing Green Bay's Sixth District on the east side of the city shared his ideas about Improvements for the City. Joe is a

commercial real estate agent who has worked on several properties in downtown Green Bay. He wants to build the city's tax base to finance road and infrastructure improvements.

Joe proposes two-year, five-year, and ten-year plans to reduce debt and improve services for the City. The two-year plan would include negotiating a service agreement with the Oneida Tribe of Indians, the five-year plan would include expiration of the wheel tax. The ten-year plan would include letting seven Tax Increment Financing (TIF) Districts to expire, bringing \$211 million back into the City's revenue stream.

Election of Directors and Officers: Dave Dillenburg, Glen Schwalbach, Ed Jensen, Rod Goldhahn, and Rick Bowers were elected to serve as Directors for three year terms ending October 31, 2021:

Officers elected for one-year terms are:

- President: Richard Heidel
- 1<sup>st</sup> Vice President: Rod Goldhahn
- 2<sup>nd</sup> Vice President: Dave Dillenburg
- Secretary: Dave Nelson
- Treasurer: Tom Sladek

Dave Nelson - Secretary

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China are not equal under Free trade terms. The move affecting Chinese imports is to get China to remove ubiquitous duties on certain American goods. Historically when countries create tariffs they do not measurably increase their revenue from the tariffs, but the result is improved sales of domestic goods. Tariffs placed on alcohol and tobacco products seem to be the most prevalent in the world. Whether it's a 25% duty rate here in the United States or an 800% duty rate for Egyptian alcohol imports, reveals the priorities that countries place on their industries and objectives. Let us hope common sense prevails in this negotiation.

*Rich C.*

## Legal Challenge to Brown County's Sales Tax - update

Members ask about the status of the legal action the BCTA initiated, asserting that Brown County's imposition of the half-percent sales tax violates state law. In this matter, the BCTA is being represented by the Wisconsin Institute for Law and Liberty (WILL). The Deputy Counsel and Litigation Manager for WILL has provided the following schedule information:

Motions for summary judgment and supporting briefs must be submitted by December 21st.

Response briefs are due January 21st, with reply briefs due February 11th.

The judge has set a hearing for 1:30 p.m. on April 2nd.

# February Meeting Notes

## POLICE CHIEF SPEAKS TO BCTA

Green Bay Police Chief Andrew Smith spoke about crime statistics in the City of Green Bay. He was hired by the City of Green Bay on February 1, 2016. Previously, he served for twenty-seven years in the Los Angeles Police Department, rising to the rank of Commander and serving as Public Information Officer for the Department.

Chief Smith explained that major crimes in Green Bay went down by 9.77 percent two years ago and 13.81 percent last year, amounting to a 23.58 percent decrease in major crimes over the last two years.

In 2017, there were no homicides in the city. Since he has been in Green Bay, there have been five homicides. Four of these homicides resulted from disputes over small amounts of drugs.\* The most numerous crimes in the city were shoplifting.

92 automobile thefts were recorded in the city last year, an increase of 10.8 percent. The keys were left in the ignition of 50 of the stolen vehicles and twenty of them were left running. This led to a suggestion by field officers that the City enact an ordinance prohibiting leaving keys in unattended vehicles.

The Chief explained that the Green Bay Police Department has a \$26 million budget and authorization for 194 sworn officers. Due to budget constraints, he is operating with 180 officers at this time.

Three candidates in the April 2 election for the Green Bay School Board presented their reasons for running for the school board. Brenda Warren, MD is a pediatrician who has served on the Green Bay School Board for fifteen years.<sup>2</sup> She is pleased with the progress made over the last fifteen years and wants to continue these successful efforts. She is very focused on reading instruction, earning a Ph.D. In this field.

Kristina Shelton was appointed to the school board in August 2018. She is educated as a health and physical education teacher. Currently, she works with a national nonprofit organization that focuses on best practices that support whole child development to produce excellence.

Eric Vanden Heuvel has a degree in elementary education from UWGB. He was a classroom teacher and an elementary school principal. Now, he works for a local youth serving nonprofit organization. He believes that we will need to make some difficult decisions about school boundaries in order to make the best use of District buildings.

Dave Nelson - Secretary

## Things That Make Us Wonder

Historically Wisconsin has not had a good record of attracting new, or retaining manufacturers to remain in the state. The Foxconn people were apparently able to convince our state officials they had a win-win proposition for only four billion bucks which sounded too good to be true. It could cost the state (you and me) over \$700 per resident at that rate if completed.

Now that work is actually proceeding questions are arising as to whether the deal will materialize as anticipated. Keep your fingers crossed.

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The Democrats and the media will keep hounding Pres. Trump as long and as much as possible, for whatever reasons. Unfortunately, that is an example of the way bi-partisan politics seems to work today. Currently, the focus is on efforts to establish collusion between the Trump campaign and Russian agents. In his defense, the president claims he had been negotiating with the Russians on the possibility of building a Trump Hotel in downtown Moscow to help normalize things? There is plenty of room and advantages in improving relations with Russia.

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Progressives have long claimed the big reason they lose elections is due to "Gerrymandering" of political district maps by the parties in charge. In this case, Republicans.

State and national laws specify equal populations and sizes to each other. Not always easy in a state like Wisconsin with most of the larger cities crammed into a third of the area without much population elsewhere.

No doubt in Wisconsin their map would look like two wheels with Madison and Milwaukee as hubs and spokes extending to the far corners and borders of the state.

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The state's budget and bank accounts seem to consist of gibberish purposely designed as items for the voting public or anyone else not to understand. For example, incoming Gov. Evers recently proclaimed that previously approved and existing pro-

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grams would leave a two billion dollar budget shortfall, At the same time the Gov. and Legislature talk tax cuts but can't decide who should get them. All we can say is "WATCH OUT."

\* \* \* \* \*

In 2020, the country will be due for a regular 10-year census count, and the U.S. Census Bureau is supposedly gearing up for the job. A lot of valuable demographic information can be established from these surveys, but from questions, the government says you can no longer ask, and questions people don't want or have to answer, we wonder if it's worth the bother and expense of printing the forms.

This will be a massive job and results will probably be more important than ever before. Examples are the census figures are used to establish the number of representatives in Congress each state is allowed and then determine the boundaries within a state so as to be as equal as possible. Also, many federal programs and benefits, along with private interests depend on census information and it is important that it be accurate

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The 44 day government shutdown probably didn't accomplish much except reinforce the notion that the Federal Government may have more employees in some departments than they actually need. It was an expensive lesson with little accomplished.

Although some of us may not agree, one agency that has been regarded as nobody's friend but could use more help is the IRS. Specifically, auditors to check individual and corporate tax returns. Reports are

that the agency is years behind in their work. If you do a halfway decent job of tracking and reporting your income and deductible items you should have nothing to worry about.

However, if a business of any size has employees, and their wages are an expense, your returns and copies of employees W-2 wage statements are submitted first through the Social Security Agency. If these people were doing a halfway decent job, people like illegal aliens, or have stolen someone else's ID or using a false ID would be identified for deportation if possible.

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Every so often, there is a community drive to collect and dispose of unused prescription drugs. This is a fine idea since these products could be dangerous to others or are no longer needed. What is puzzling is the huge amount of pills turned in, and could it be one of the many reasons health care has become so expensive?

Only Doctors can enter prescriptions and are sometimes unaware of the cost. We realize it is expensive to develop and test a new product and for a pharmacy to stock. My concern is this: In the overall high cost of healthcare, including, insurance, government subsidies, and your pocketbook, how much money is wasted on pharmaceuticals that are thrown in the dump?

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While we all may grumble about the variety and amount of taxes we pay, this can be somewhat tempered if we believe that taxes are fairly and equally assessed to all income and earners of income and dispensed by our elected officials to the benefit of all.

The Federal Tax Code is several thousand pages long, and full of exceptions to the rules, apply to a specific special interest, or have become obsolete and forgotten about. Large corporations and the very wealthy in particular have a reputation for finding loopholes in these laws to their advantage.

It has been widely reported that Amazon, regarded as one of the country's largest, most respected and profitable corporations, despite reporting a profit of \$11.2 Billion, claims no Federal Tax liability for 2018 while it's major stockholder has become a billionaire.

We are sure there is some explanation, but what is especially disturbing is that Amazon, through its size and methods, has hindered the operations of countless local businesses and chains throughout the world. People that have paid their taxes and employed your neighbors. It is probably far more than just Sears and Shopko.

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Gov. Evers has indicated he supports and will propose in his first state budget the legalizing of marijuana for medical use, and legalize possession of "small" amounts for "recreational" use. He claims 75% of the state's prison population consists of drug users, and he was only trying to reduce prison expenses.

While the Dept. of Corrections claims the rate for possession is closer to only 30%, Mr. Evers 75% could be based on the number of inmates who committed crimes while under drugs, or to support their habit.

Several states have already taken these steps but so far, we have not seen any reports either negative or positive on their experiences. It

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 TIMEES." Please send them to the BCTA, P.O. Box 684, Green Bay, WI 54305-0684 or email BCTaxTimes@gmail.com

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would seem all factors should be carefully considered and debated before making such a move. As the former State Superintendent of Public Schools, Mr. Evers should be aware if the decriminalization as proposed could have a negative influence on the youth of the state

This whole proposal seems designed to combine a questionable benefit for some with a potential disaster for many in order to enhance the lifestyle of a few. If making money for the state through marijuana sales as a potential benefit to sway public opinion, the State of Wisconsin, will literally "Have gone to pot."

If it has value as a pain killer for some, we should perhaps all treat it as such by medical prescription and not as an excuse to spread the use of marijuana to people who should know better just because it became legal

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Additional revenue for highway construction and maintenance has been one of the major problems facing the state regardless of who is governor. Toll roads or raising the gasoline tax have been popular choices because they place the place the cost on the users.

Problems are that either way the cost to the consumer of anything delivered by truck will also rise. Right now, our gas tax is about in the middle and we don't want to enhance our reputation as a high tax state. The very idea of toll roads in Wisconsin could be DOA.

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We were rather surprised to learn the Green Bay airport had been downgraded to fourth in the state

based on passenger volume. The airlines themselves decide where to invest and schedule flights based on demand, facilities available, and costs including landing fees, customer parking fees, and many other bottom-line factors.

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Somehow, it is often difficult to separate the facts from the hoopla when it comes to saving the environment. and are all conscious of doing our share. We do, however, realize there have been constant changes of the planet since day one that we have little control over.

We are currently being warned that melting of the Polar ice caps will raise the oceans sea level, and flood many low-lying cities of the world. This is certainly not impossible and could obviously prove catastrophic.

Some scientist with a computer concluded that oceans cover 71% or so of the earth's surface, and hold 371 million cubic miles of water. All of the glaciers and ice caps consist of only 8.7 million cubic miles of water which is frozen. The point is, if all the ice melted, how much, if any, would it actually raise the level of the oceans?

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How fine is the line between political correctness, the First Amendment, and common sense? When just about anything one does or says can surface to haunt you 20-40 years after the fact (or accusation) can come back later.

Politics has made a game of digging into a person's past for any bit of evidence that at the very least will make one question their charac-

ter. Recent examples are with the Governor of Virginia and Kavanagh Supreme Court hearings.

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As usual - There are plenty of things to wonder about.

*Things That Make Us Wonder consists of taxpayer related thoughts that occur to us from daily news events. We use reliable, published information and statistics, some items are unimportant and probably not worth commenting about while others could easily be expanded to full-length feature articles worthy of future study and action to protect our interests as taxpayers. We try to cover a wide variety of subjects in limited space and perhaps put a different spin on items from what you read in the papers or see on TV. We acknowledge that some of the views and comments expressed in this column may be contrary to that of some of our readers. However, one of our purposes is to encourage debate, and we realize there are two sides to every question. Comments or suggestions are welcome for inclusion in future "TAX TIMES." Jim Frink-BCTA*

**SUPPORT THE BCTA  
New Members are  
Always Welcome.  
Visit our website  
www.BCTAxpayers.Org  
for Details.**

"Socialism is a philosophy of failure, the creed of ignorance, and the gospel of envy, its inherent virtue is the equal sharing of misery."  
Winston Churchill

### Monthly Meetings @ The Village Grille

Monthly meetings are held at **The Village Grille, corner of Hoffman and East River Drive, Allouez.** The location has no stairs or steps, convenient parking, and a room to better accommodate speakers and conversation. There will be three selections from which to choose lunch - each one will be priced at \$12 (including tip.) Lunch is at 12:00 noon with monthly speakers presenting.

# The TAX TIMES

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

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## *Inside This Issue*

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## Meeting Location

The Village Grille, Allouez

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

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Thursday - Mar 21, 2019 BCTA Monthly Meeting.  
12:00 at The Village Grille, Allouez

Tuesday - Apr 2, 2019 Vote Spring Election

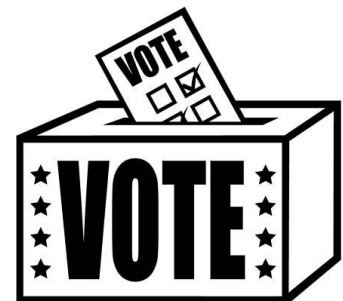
Thursday - Apr 18, 2019 BCTA Monthly Meeting.  
12:00 at The Village Grille, Allouez  
Speaker - Frank W. Kowalkowski

BCTA monthly meetings are held the Third Thursday of each month, 12:00 Noon, at , at The Village Grille, Allouez.

Meetings are open to the public. BCTA Members, their guests and other interested parties are cordially invited to attend and participate in our open discussions.

**COST:** \$12.00, Payable at meeting. Includes lunch, tax & tip.  
Call Tom Sladek – 499-7701 for information or to leave message.

Mar - Apr 2019



Spring Election  
Tuesday, Apr 2