# pinion



### Other **Viewpoints**

## Time to consider sales tax reduction

They were against it before they were for it.

Some state legislators who were vehemently against raising the state sales tax to cover a budget deficit last year now are OK with leaving it in place – among them House Speaker Mike O'Neal of Hutchinson.

While that might sound like flip-flopping, it has a logical explanation. Legislators generally remain anti-tax, and they have set aside their disdain for the sales tax in hopes of a achieving a greater prize – reduction of the state's income tax.

This option grew on them when Gov. Sam Brownback took office in January and took the position he would not favor a repeal of the sales tax increase and instead had his sights set on the income tax, particularly on elimination of the corporate

Sales tax versus income tax can be argued either way. Generally, the sales tax is considered more regressive, hurting lowincome people struggling to put food on the table relatively harder than an income tax, which is scaled to income. But the income tax labyrinth has plenty of ways for upper-income and corporate payers to dodge taxation at their intended rate. But, then, the sales tax has plenty of exemptions benefiting wouldbe taxpayers, too.

But since anti-tax legislators generally are seeking a probusiness tax structure, we will focus on that. Legislators seeking to stimulate business seem to be ignoring the effect a high sales tax has on retail sales. They should consider how high Kansas' sales tax – state combined with local – can go before it starts to make people think twice about their purchases. And while a corporate income tax reduction or elimination helps business at the corporate level, a higher sales tax hurts the small retail business.

And legislators should consider one more ill effect of favoring income tax reduction over sales tax reduction: It would be one more state policy that hurts local government. Cities and counties rely on sales taxes, too, and most in Kansas have no income tax. When the state raises its sales tax, that squeezes local government's ability to raise revenue.

Eliminating the federal income tax has some appeal because of how complicated it has become for taxpayers and the IRS infrastructure required to administer it. But the state income tax is relatively streamlined as long as the federal code remains in place. And overall, it doesn't seem preferable to cut the income rather than the sales tax.

The Legislature should have a goal not only to reach the partial sunset of the 1 percent sales tax increase imposed last year but a rollback of the entire increase. Further, the state should be looking for more sales tax reduction, not less. Elimination of the sales tax on food and medicine, for example, would benefit Kansans – and be pro-business at the same time.

- The Hutchinson News, via the Associated Press



# Old magazines worth recycling

This morning I realized that I have been enjoying a feature of the Pioneer Memorial Library which many patrons might walk past without even noticing.

I'm referring to the rack of magazines just inside the main door, on which can be found everything from last week's Business Week to a five-year-old copy of Popular Mechanics.

I confess, for a long time I was one who just sailed on past without thinking much about it. That changed one day when I was feeling bored with the usual fare and something caught my eye.

Every few weeks, now, I look to see what's new. Sometimes. I take something; sometimes I add something. Either way, like the rack of paperbacks to exchange or the cake pans to check out, it strikes me as one more great way for people to share and strengthen one anoth-

Plus, I always feel guilty for throwing out a magazine.

That goes back a lot of years, probably to when I was 3 or 4. (Truth be told, it was probably a family practice before I was born, but I don't remember that far back.)

We had a great system set up. My parents and grandparents exchanged magazines when the circuit, they went on a shelf in the base- a wooden popsicle stick to stir it and water



 Collection Connections

That's when the fun began.

Those old magazines – along with old "wish books" – full-sized catalogs to those too young to remember - were an unparalleled resource for kids. I was probably not even in school yet when I began learning to cut out pictures. In education parlance, that means I was learning research skills – I had to find the right picture to cut out – along with developing eye-hand coordination and fine motor skills.

When the cutting was done, I took another magazine and pasted the pictures down, probably making up a story or some explanation of what it all meant. So, I was learning creative writing and artistic composition.

Not only that, but I usually made the paste I used. That meant I was memorizing a recipe, since it took a spoonful of flour in an old they were done reading them, After they made zinc jar lid, my own special "mixing bowl,"

added a few drops at a time until it was the right consistency. Maybe I like to bake now because of the early start I got making my own

In later years, those stacks of magazines

served other uses. As a world-class procrastinator, there were quite a few term papers that I wound up writing the night before they were due – after the library closed. Remember way back then, before Internet search engines?

The world has moved on, and it no longer makes much sense to stockpile magazines for research. But artistic design, culinary expertise and fine motor skills will probably never go out of fashion. That rack in the library is a well-disguised

tion a place to find great reading material above and beyond what you might go out and get on your own. It's like having a whole town full of people to share the wealth. Have you shared a magazine recently – with

resource for hands-on learning - not to men-

a family member or a neighbor? Try sharing through your library, too.

Marian Ballard has collected careers as counselor, librarian, pastor, and now copy editor for the Colby Free Press. She collects ideas, which are more portable than other stuff.

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#### Colby Free Press

155 W. Fifth St. Colby, Kan. 67701 (USPS 120-920)

(785) 462-3963 fax (785) 462-7749

Send news to: colby.editor @ nwkansas.com State award-winning newspaper, General Excellence, Design & Layout,

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Thursday and Friday, except the days observed for Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Day and New Year's Day, by Nor'West Newspaper 155 W. Fifth St., Colby, Kan., 67701. PERIODICALS POSTAGE paid at Colby, Kan. 67701, and at additional mailing offices.

THE COLBY FREE PRESS (USPS 120-920) is published every Monday, Wednesday,

POSTMASTER: Send address changes to Colby Free Press, 155 W. Fifth St., Colby,

THE BUSINESS OFFICE at 155 W. Fifth is open from 8 a.m. to 6 p.m. Monday to Friday, closed Saturday and Sunday. MEMBER OF THE ASSOCIATED PRESS, which is exclusively entitled to the use for publication of all news herein. Member Kansas Press Association and National Newspaper Association.

SUBSCRIPTION RATES: In Colby, Thomas County and Oakley: three months \$35, one year \$85. By mail to ZIP Codes beginning with 676 and 677: three months \$39, one year \$95. Elsewhere in the U.S., mailed once per week: three months \$39, one year \$95. Student rate, nine months, in Colby, Thomas County and Oakley, \$64; mailed once per week elsewhere in the U.S. \$72

#### Budget remains top concern Where to write, call

Last week was busy in the Kansas House of Representatives as we worked to clear our calendar. In three days, the House debated over 50 pieces of legislation.

This week, a significant amount of our time goes to debating the budget for the fiscal year which begins July 1. Also, House and Senate members are in conference committees negotiating the differences in bills that has passed both.

Both houses must approve compromises before they can be submitted to Gov. Sam Brownback, so I expect the House to spend a great deal of time discussing conference committee agreements.

The Legislature is scheduled to adjourn for its annual break and return to Topeka on April 27 for the "veto session." This break provides research and revenue staff time to review and assemble information needed to make decisions on the budget when we return. In addition, the break provides legislators time with constituents to learn their thoughts and concerns on issues affecting them.

Veto session is when the Legislature deals with bills approved or vetoed by the governor. We'll do that, but dedicate a majority of our

work to addressing the 2012 budget. Veto session is scheduled for April 17 to May 11, but we will not leave Topeka until a compromise is reached with both chambers and the governor on our spending package.

#### Retirement System (Sub. HB 2333)

First and foremost, changing the age for retirees is no longer in this bill. Originally, the bill would change the retirement age and years of service from the current 85 points to 95 points. Also, changing the age to coincide with the Social Security retirement age has been eliminated. I felt it would be unfair to change the rules this late in the game for persons wanting to retire within the next few years.

Sub for HB 2333 revises the Kansas Public



### Rick Billinger

• This week in Topeka

current state, school and local government employees but does not apply to the police and firemen's or judges' retirement.

The bill has three main provisions: reduce the annual benefit multiplier from 1.75 percent to 1.4 percent for future service credit beginning July 1, 2012, for current and future public employees; increase the cap on annual employer contributions from 0.6 percent to 0.8 percent on July 1, 2012; and direct any net proceeds from the sale of state property to the unfunded liability of the system.

The House debated Sub. for HB 2333 on March 24. An amendment was attached that creates a new tier III defined contribution plan for all new state, school and local public employees effective July 1, 2013.

The state employee pension system has an unfunded liability of \$8 billion. Studies have shown Kansas to have the second worst state pension system in the U.S., falling before only Illinois. Pension programs nationwide have been hit hard, but the economy has compounded structural deficiencies in the Kansas system and will continue to do so unless substantive

#### measures are taken. **State Parks Cabins (SB 123)**

Many Kansans do not know most of our state parks have cabins for rent. The popularity of these cabins is growing as Kansans look for affordable destinations.

SB 123 allows the Secretary of the Kansas Department of Wildlife and Parks to set fees for the use of cabins owned and operated by Employee Retirement System plan for most the department. The bill limits the maximum

fees to \$250 per night, \$1,500 per week and \$5,000 per month. In addition, the measure lowers the threshold for legislative approval of land purchased by the department from 640

#### acres to 160 acres. **Employee Rewards (Sub. HB 2221)**

On June 30, 2006, a state employee suggestion program expired, leaving the state with no method to reward state workers who bring wasteful state programs or spending to the attention of superiors. Sub. for HB 2221 institutes a new program allowing state employees to submit a cost-reduction suggestion for a state agency. If the suggestion is adopted, the employee will receive a reward in an amount not to exceed 10 percent of the cost reduction, capped at \$5,000.

This bill passed the House on March 23, by a vote of 120 to 4. In the past few years, hundreds of state jobs have been eliminated and state employees are often doing the work of two or more people. This is good legislation that encourages state workers to speak up if they find deficiencies or waste.

#### **Pro-Life Legislation**

On March 23, the Senate approved two House bills relating to abortion. The first increases reporting requirements for late-term abortions and requires underage girls to receive parental consent before an abortion.

The second is modeled after a law passed in Nebraska that prohibits abortions after 22 weeks, when a baby can feel pain, unless the life, or a substantial bodily function, of the mother is in danger. Gov. Brownback has said he will sign both both.

If you have any input on any issues which will come before the Legislature this year, contact me at rick.billinger@house.ks.gov or (785) 899-4700.

### Mallard **Fillmore**

Bruce Tinsley



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