

## Next Batter Up

Summer is here and the living is easy. Even we who just keep up keeping on in our day jobs can feel the sense of expectation in the morning and relaxation in the evening. Great time for every hour spent with family, friends or resting in the warmth. Yet, just as there's a baseball game every day somewhere, there is always another batter up in Virginia politics. The fellow in the batter's circle is Tax Reform.

The crowd in the bleachers hopes this Tax Reform guy will bat a thousand. Or, he could be the mighty Casey. We'll just have to see what Coach Mark Warner is sending out.

Consider how the professional scouts, the owners, the fans – everyone – need to score this guy. Look at three aspects; the player, the score and the overall stats. Or, for our fiscal game look at the principles of taxation, the Commonwealth's revenue and spending and numbers for any change.

Principles. What taxes are necessary, fair and appropriate? As opposed to what is revenue neutral, government re-distribution of wealth, or simply a cash cow to be milked. We, the sovereigns of this Commonwealth, need a discussion of these principles whenever some tax 'reform' is named. Virginians should do what is right over what is expedient. Clearly, taxes are part of our social compact with government. Yet, what we rend to Caesar should be based on principles. Let's name them and vote them up or down.

Current Situation. The screams about the financial crisis are overwrought. Reality check. Between 1997-2002 annual spending in the General Fund went from \$17B to \$25B. Yet, on top of that spending in this budget (\$52.2B) is \$4.3B (9%) up from the last budget! The difference is in projections (\$23.5B) and revenue last year (\$22.2B). But, wait, \$700M of the short fall is mandatory increases in Medicaid spending. Check out the actual budget and see that moving the money under the shells left only one account a loser – grants to non-state agencies (read colleges and universities). That's why tuition is going up so fast. Spending in 2002 equaled the spending in 2000. Why is that so terrible? Name a service cut – other than the phony DMV cuts the Democrat Governor made and then corrected. Name one child who went hungry or shoeless. Who suffered?

The current situation in revenues and spending needs to be lined up with the principles. Are we taxing ourselves as we should or simply as the General Assembly can?

Numbers. Line up the principles, today's taxes and every suggestion for the future – expressed in hard numbers. Arguing for more or less is meaningless unless it is expressed in how many dollars are paid by whom for what reason. Also, the cost/benefit of that tax to the economy needs to be quantified. Anything less is just political hot air – like one recent candidate's suggestion to raise the rate of progressive income taxes on 'higher' incomes. No numbers means no thinking has been done. Show us the numbers!

Finally, if you meet a tax and spend maven, please invite them to lead by example. If they want to pay more in taxes, then show us how much they are willing to do it. Get a Form GFD from the Virginia Department of Taxation and send in the donation to the Virginia Department of Taxation, PO Box 2468, Richmond, VA 23218-2468. You can check out the leadership of the all the Democrats and RINOs who want to raise your taxes at [www.tax.state.va.us](http://www.tax.state.va.us) . Encourage the complainers to give more of their

own before they take more of yours.

I will write more on principles for taxes. Looks like the next batter behind tax reform is what to do if the Supreme Court decision on Texas' sodomy law invalidates Virginia's law totally. That will be an interesting debate. Justice Scalia said it clearly – the Supreme Court of the United States has taken sides in the U.S. Culture War. Sooner or later, we all will too.

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