

Other Viewpoints

Reduce exemptions for state sales tax

Simplifying the state's tax policies is complicated, but if lawmakers show political courage and eliminate some sales-tax exemptions, they could create a flatter and more fair tax system that might boost the economy.

Admittedly, that's a huge "if." State Sen. Dick Kelsey, R-Goddard, stepped forward last month with a dramatic proposal to restructure and shift tax collections. His plan would eliminate state corporate income taxes, eliminate the sales tax on groceries and reduce the state-wide sales tax. He would recover the lost revenue by eliminating most sales-tax exemptions, including those for churches and the Girl Scouts, and start taxing professional services, such as accounting and engineering.

There are some concerns with the plan. For example, taxing professional services could put Kansas at a competitive disadvantage, as no other state taxes them.

But good for Kelsey for being bold and showing leadership — something few lawmakers were willing to do during the past session.

Kansas Secretary of Revenue Joan Wagnon recommended during the session that the state eliminate exemptions for some nonprofit organizations and for utility sales. The proposal, which was developed by the Kansas Advisory Council on Intergovernmental Relations, would have added about \$200 million to the state's coffers, possibly eliminating the need to raise the statewide sales tax this year.

But the House gutted the plan, leaving only one exemption to eliminate: coin-operated laundry services. Then lawmakers didn't even remove that exemption.

That was disappointing, but not surprising. Lawmakers are skittish about changing tax policies, particularly if it could be portrayed as a tax increase on some campaign mailer. They also are appropriately cautious about shifting the tax burden. They need to evaluate who benefits and who would pay more under a proposed change.

Also, active constituencies back these tax exemptions, many of which, such as nonprofit groups, are doing important work.

But the result is that the number of exemptions has grown from 30 in 1985 to 96 in 2009, and those are limiting the state's ability to address other priorities, such as adequately financing public schools and improving the business climate.

The exemptions also can create an unlevel playing field, where politically favored groups get breaks while others don't. For example, Kelsey argues that it isn't fair that people who exercise at private health clubs pay sales tax on their memberships while those who go to the YMCA do not have to.

Making the tax system flatter and more fair and transparent ought to appeal to the libertarian-leaning "tea party" movement. And it likely will take that type of groundswell to get lawmakers to act.

— *The Wichita Eagle, via the Associated Press*

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Tough game had its shining moments

The Colby High football team was outplayed by the Goodland Cowboys on Friday night.

There is no denying this fact. The Cowboys whipped the Eagles, and they deserved to win.

It's not that Goodland is a better team than Colby. The Eagles just had a rough third quarter. After the Cowboys' Kelly Pearson scored on a 45-yard punt return and Goodland recovered its own kickoff after the ball had traveled more than ten yards, it became painfully clear that it wasn't going to be Colby's night.

But focusing on the Eagles' mental errors and coverage breakdowns ignores the performance by senior linebacker and tailback Andrew Flanagin. Flanagin was everywhere on defense, delivering bone-crushing hits and making tackle after tackle, even after the game seemed out of Colby's reach.

There was one particular play that pretty much summed up the senior's performance. If memory serves, it occurred in the fourth quarter with Colby trailing 38-14. The Cowboys had outscored Colby 22-0 in the third quarter, and the Eagles' morale should have been at an all-time low.

Flanagin took a handoff and bolted through a hole and headed downfield where a Cowboys' defender was poised to make the tackle.



Andy Heintz

• Wildcat Ramblings

It would have been easy for Flanagin to take the hit and be satisfied with the gain. Instead, he lowered his shoulder and ran right over the defender.

The collision knocked Flanagin and his defender to the ground, but the message of the play was clear: "It doesn't matter how much you're winning by, I'm still going to knock you on your butt." It symbolized a defiance to the script being played out on the field.

There will be talk about what went wrong in this game. Opinions will vary. Some fans will probably be unable to resist the temptation to play armchair quarterback, questioning play calls and explaining why things would have been different if the coaches only would have done this instead of that. But in reality, the Eagles just had an off night.

It's not that they weren't hustling. They made a few mental errors that cost them. And

give Goodland credit. The Cowboys played a solid football game.

The life lessons Colby's football players are learning this year are more important than wins and losses. Chris Gardner is a good football coach, but more importantly, he is a good role model for his players and he will teach them things that extend beyond the football field.

When something doesn't go the way it's supposed to, people have a tendency to place the blame on someone. Sometimes, the scapegoat was actually guilty; other times, they are just a convenient target for peoples' anger.

Some costly mistakes were made on Friday, but hopefully, Colby fans and players alike will not take the loss out on a couple of individuals. No true fan, teammate or friend demonizes someone for making a mistake, and anyone who does is a mindless jerk.

Colby fans have always been, for the most part, loyal and respectful. Let's keep it that way during the good times and bad.

Andy Heintz, a K-State journalism graduate, is sports reporter for the Colby Free Press. He says he loves K-State athletics and fishing, sports and opinion writing.

Remember child safety on your farm

The dream of many young farm boys and girls is to ride with their fathers on the tractor. For a youngster, the mammoth tractor epitomizes raw power, responsibility and coming of age.

Nothing is more exciting to farm kids than the belch of diesel smoke, the roar of engines and rubber wheels rolling on powerful tractors, combines or silage cutters. They draw children like a moth to a flame and, like fire, can be dangerous.

Big equipment can cut, crush or trap children. It holds potential harm for the ones we want to protect the most — our children.

Never invite your children to ride in the tractor with you. Stress that they must stay away from machinery. Never let them play or hide under or around machinery like tractors.

Farms offer children a unique environment to live, play, work and grow up. As a child, I can remember tossing a lasso around the grain auger and climbing into the grain bin of our combine. At the age of 5, this giant silver machine symbolized the far away Rocky Mountains and I was scaling their peaks like my legendary hero, Jim Bridger.

Safety experts label agriculture one of the most hazardous occupations, and farm children are routinely exposed to the same hazards as their parents who work the farm. Each year, hundreds of children are killed and thousands more are injured in farm-related incidents, according to the National Safety Council.

Veteran Kansas Farm Bureau safety director Holly Higgins has logged 33 years as a crusader for farm and ranch safety. She believes there is no way farmers and ranchers can be too careful about everyday safety in their vocations.

Higgins has seen and heard it all during her three decades in agricultural safety. She poses the following questions:

"I have to wonder why would a mother walk away from a very young child during a parade," she said, "with four huge draft horses



John Schlageck

• Insights Kansas Farm Bureau

pulling a wagon within five feet and candy in the street.

"Why would a father put his young son in a stall with four miniature mares and foals at a sale, latch the door and walk away to chat with friends? The mares had been kicking and biting each other as horses do, jockeying for position. It would have been very easy for the child to get caught in the middle."

Higgins went on to say she witnessed both incidents during the last month.

"I have no doubt both parents dearly love their children," Higgins, a mother of two, emphasizes. "I don't believe they made a conscious decision to consider the risk and potential danger involved. I think they, like a lot of people, just don't think about safety at all."

So how do we deal with such questions? How do we ensure such behavior is eliminated in the future?

Education and awareness are the key ingredients to help make the farm a safer place for children to play, Higgins suggests. Brushing up on some of the potential hazards can also make it safer for parents.

Animals — even friendly ones — can be unpredictable. Have your children stay away from large ones. Emphasize the need to stay away from animals with newborn or young. Tell them to remain calm, speak quietly and move slowly when around animals.

While barns, grain-handling facilities and big buildings can be fun to play in, falls can occur or children may be exposed to harmful substances like chemicals and electricity.

Wide-open spaces also provide children

with ideal playgrounds. This isolation may also lead to difficulty finding help in the event of an emergency.

Explain the dangers associated with stored grain. Stress the idea that grain can entrap a person almost immediately. Children should never play around or in grain that is stored in bins, trucks or wagons. Tell them it can be impossible to pull even a child out of grain if he or she becomes trapped.

Remember, it is important that youngsters have a safe place to play. Ask them to identify safe play areas. Talk about areas away from farm machinery, animals, manure pits, silos and the like.

Carefully define safe boundaries; let them know where they can and cannot play.

John Schlageck of the Kansas Farm Bureau is a leading commentator on agriculture and rural Kansas. He grew up on a diversified farm near Seguin, and his writing reflects a lifetime of experience, knowledge and passion.



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