

Other Viewpoints

Death sentences carry capital costs

Sentencing someone to death for a crime is an extremely serious matter. It shouldn't be easy to either issue that sentence or carry it out.

Many people have moral concerns about capital punishment, but there also are concerns about how great a drain those cases are on the state treasury. Legislation introduced last week in the Kansas House raises legitimate questions about whether it makes sense to maintain capital punishment in Kansas or to replace it with sentences of life without parole.

Kansas is one of 33 states with a capital punishment law. Since the state reinstated the death penalty in 1994, Kansas has spent millions of dollars prosecuting death penalty cases and fighting appeals in those cases. During that time, 13 men have been sentenced to death in capital murder cases. Three of those men had their sentences vacated. The cases of the other 10 are at some stage of appeal. None of the sentences has resulted in the lethal injection provided for in Kansas law. In fact, no criminal has been executed in Kansas since 1965.

The oldest capital punishment case still pending is that of Gary Kleypas, who was convicted in Crawford County and received a death sentence on March 11, 1998, almost exactly 15 years ago.

The 2013 Legislator Briefing Book prepared by the Kansas Legislative Research Department estimates that cases in which the death penalty is sought may cost the state about 70 percent more than similar cases that don't seek that penalty. In addition to the costs to local courts and law enforcement, the Kansas Board of Indigents' Defense maintains a death penalty defense unit with four public defenders who specialize in capital punishment issues and a current annual budget of \$1.63 million.

The briefing book cites a 2003 audit of 22 first-degree murder cases that found that the median cost for cases in which the death penalty was imposed was about \$1.2 million, compared with about \$700,000 for cases in which it was not.

Some people think that money could be spent in better ways. A key provision of the legislation introduced last week is to take the money the state could save by eliminating the death penalty and use it to help the families of homicide victims.

A poignant column published in the *Wichita Eagle* last month proposes yet another use for the money that would be saved. The column's author, Neely Goen, is the daughter of a Kansas Highway Patrol trooper who was killed in 1978. Her mother was pregnant at the time and Neely was born after his death.

In the column, Goen disagrees with those who think the capital punishment law is a significant deterrent to crime and notes that five states have repealed their death penalty laws in the last five years. She also contends that such laws simply cause more trauma for families by dragging them through prolonged trials and appeals. That money would be better spent, she said, providing services for those families and "equipping people like my father who are on the front lines, or toward other programs that actually reduce crime."

Is the capital punishment law a good use of Kansas tax dollars? The arguments to the contrary by legislators and the trooper's daughter deserve serious consideration.

— *Lawrence Journal-World, via the Associated Press*

We encourage comments on opinions expressed on this page. Mail them to the *Colby Free Press*, 155 W. Fifth St., Colby, Kan., 67701.

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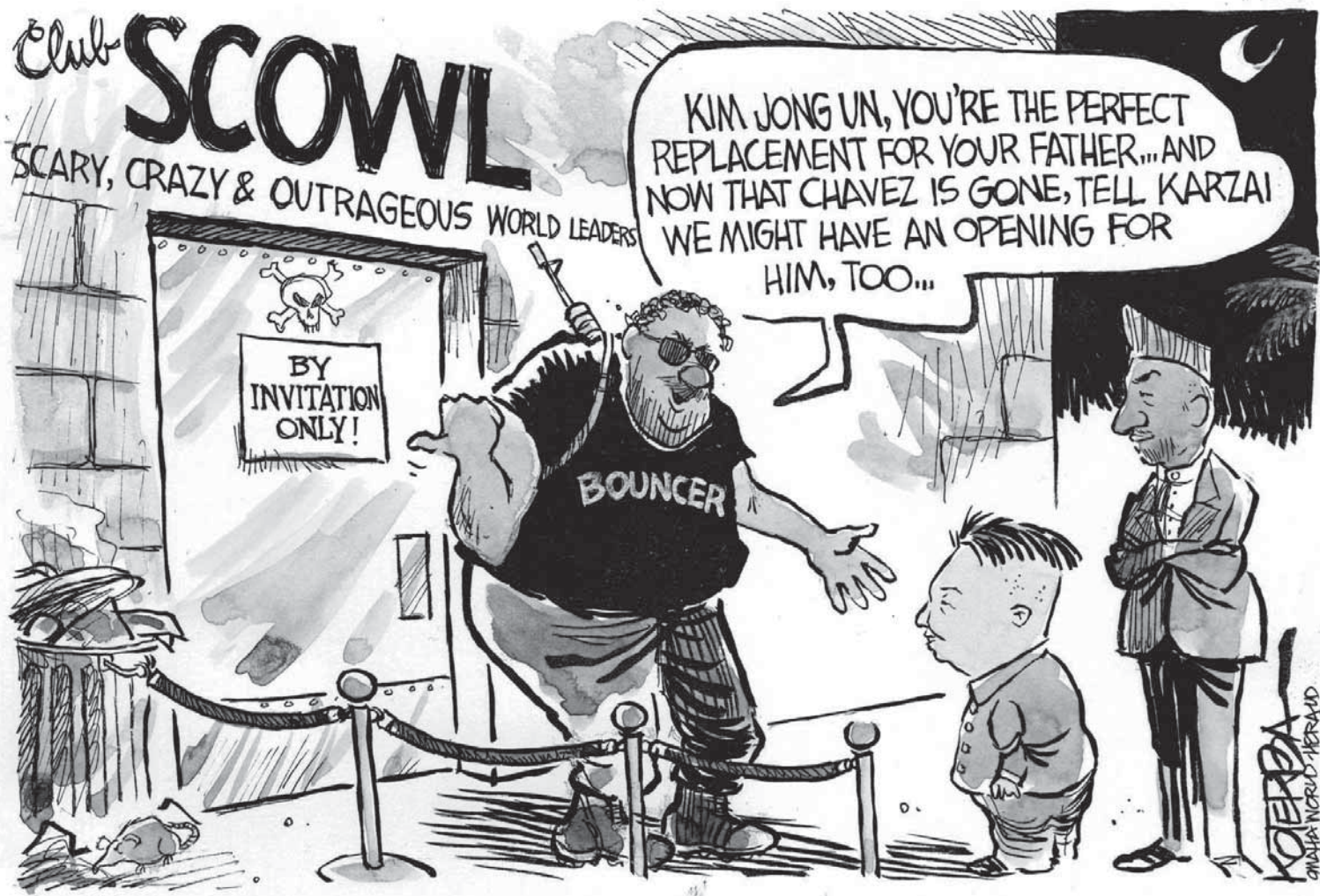
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Taxes show government hates rich

Accountant Warren Bainter asks a timely question, with farm tax returns due soon and the April 15 deadline for most of us right around the corner.

"Why does the U.S. government hate rich people?"

Bainter, a certified public accountant with a long-time practice in Oberlin, notes President Obama's claim that the top 1 percent of taxpayers are not paying their "fair share" and benefit from many tax "loopholes."

"In reality," he said in a recent Rotary Club program, "the top 1 percent of taxpayers by income pay 35.4 percent of all income tax. The top 10 percent pay almost 70 percent of the tax, while the bottom 50 percent pay only 2.4 percent."

"Apparently," he adds, "people believe what they want to believe and do not check the facts."

While the year-end tax bill added a new 39.6 percent rate (up from 35 percent) for people with incomes over \$450,000, he said, higher-income taxpayers also lose many of the tax breaks afforded to others, including itemized deductions and personal exemptions, the child-care tax credit, deductions on interest for student loans, IRA contributions and education savings accounts. The list is much longer.



Steve Haynes

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These taxpayers also pay a new 3.8 percent "Obamacare" tax and a higher 20 percent rate on capital gains, the profit (if any) made on the sale of property and investments. They are hit by the Alternate Minimum Tax, designed to tax those who avoid income taxes by, say, investing in tax-exempt government bonds or having big losses to deduct.

Well, it's just a few rich people, and they can afford it, right?

"It's a good way to get votes," Bainter said, "because most people aren't in the '1 percent.' It's a bit of class warfare: 'Maybe we can climb higher on the backs of the rich.'"

"But we do need the rich. When we sell the bonds to build a swimming pool, I'm pretty sure it won't be poor people buying them. And I don't remember working for anyone I thought was poor."

So what does an accountant, who makes a

lot of money off of preparing tax returns, recommend?

"A fair tax is one I don't have to pay, but you do," he says, tongue in cheek. "Personally, I'd like to see a flat (single-rate) tax. People could understand it."

"If it was simple enough that I'd lose my job, that'd be fine."

How complicated is the federal tax code? It depends on who you ask, and how they count.

One source says tax law takes up 3,400 pages in the U.S. Code, with another 13,500 pages of published, official Internal Revenue Service regulations. The Cato Institute, a conservative think tank, says with court and administrative interpretations, the pile has grown over a century from 400 pages in 1913 to 72,500 today.

No one I know has counted them. But we all know tax law is impossible for the average person to understand.

"It's a kind of a game that's pointless, I guess," Bainter says. "It'd be better to have a simple tax system."

Or is that what they call an oxymoron?

Steve Haynes is president of Nor'West Newspapers. When he has the time, he'd rather be reading a good book or casting a fly.

Medicaid expansion cost in billions

Leaders in Topeka are considering whether to expand the Kansas' Medicaid program now that the Affordable Care Act has been ruled at least partly constitutional by the U.S. Supreme Court.

In doing so, they are presented with cost estimates from sources across the state and the country. The Kansas Policy Institute's estimate from 2011 said that the "Mandate Effect" of the law would cost the state \$4.1 billion over 10 years, while an expansion of Medicaid eligibility would cost an additional \$625 million. That analysis was written before Medicaid expansion was a choice and a continuation of that analysis was released by the same author.

Dr. Jagadeesh Gokhale, a sitting member of the Social Security Advisory Board and a former senior economist at the Federal Reserve Bank of Cleveland, disaggregates his earlier analysis in "Should Kansas Expand Medicaid Under the Affordable Care Act?"

"Our projections of Kansas' Medicaid cost growth under the ACA suggests that other entities' cost estimates are implausibly low," Gokhale writes.

"The ACA is very likely to increase health care costs and health insurance premiums. At best, it will push state health spending to unsustainable levels. At worst, it could cause total chaos because, knowing that they cannot be denied coverage despite preexisting conditions, people could very likely choose to pay the ACA's "tax" instead of sky-high health insurance premiums — until they actually need insurance and health care services."

Gokhale's analysis is within the range of other estimates for the number of enrollees poised to join the Kansas Medicaid rolls for both the Mandate Effect and the Expansion Effect. The Mandate Effect would account for those individuals currently eligible for Medicaid who could be compelled to join the program under the act's individual mandate. The institute's Mandate Effect projection was

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102,000 Kansans, well within that 30,000 to 162,000 range set by two separate studies from the Kansas Health Institute. The Expansion Effect projection from Kansas Policy Institute is 130,000 (in 2023) new enrollees and falls between other projections of 100,000 (Kansas Health Institute) and 200,000 (Center for Budget and Policy Priorities).

Where our estimate does differ is in the costs associated with these new enrollees. Gokhale identified 45 different enrollee categories, per gender, and utilized historical trends to determine the different costs associated with each different enrollee category (a sample of these categories is here). These cost projections were then appropriately weighted by the trend-determined shares of future enrollees by demographic (gender, age, income and health) type. This stands in contrast to other studies done that utilize a global per-person cost estimate that is either kept constant or increased at a fixed, relatively-low growth rate.

Gokhale writes in the brief, "(The study's) key advantages are, first, the implicit assumption that the same forces that escalated (or reduced) costs per person for particular categories of enrollees in the past would continue to influence cost growth in the future. Second, those cost rates per enrollee are appropriately weighted by the trend-determined shares of future enrollees by demographic ... type."

Institute President Dave Trabert said, "If Kansas chooses to spend \$625 million on Medicaid expansion, on top of the \$4.1 billion

we're projected to spend under the ACA, we have to ask where that money is going to come from? And what happens when the federal government finally admits it has to cut spending and can't afford to cover most of the cost?"

"Medicaid's share of general funding revenue increased from 3.7 percent to 17.8 percent between 1998 and 2012 and will reach 31 percent by 2023 with the implementation of Obamacare and Medicaid expansion. The crowd-out effect that has already occurred on education and other services will only get much worse unless other steps are taken."

"Kansas needs health-care reform, but the answer is less, not more government intervention. Health care can be made more affordable and accessible by removing restrictions on group formation allowing people to purchase the coverage they want instead of mandate-heavy policies, allowing insurance to be purchased across state lines and other consumer-focused reforms."

The Kansas Policy Institute is an independent think tank that advocates for free market solutions and the protection of personal freedom for all Kansans. To contact Kansas Policy Institute, call James Franko at (316) 634-0218.

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