

from our viewpoint...

Positive lessons in leadership

Wednesday was a pleasant evening, listening to the leadership philosophy of cowboy poet Ron Wilson at the graduation dinner for the Leadership Sherman County class.

The room at Hank's was crowded, but there was plenty of positive spirit and enthusiasm from the nearly 50 people who attended.

This was the seventh class to graduate from the leadership program, and that means there are about 70 people who have had in-depth exposure to the workings of the city, county, hospital, schools, media, industry, business and agriculture segments of our community.

This pool of people are hopefully the future leaders or supporters for progress in our county, and part of the positive voice that Wilson talked about.

One of the lessons of a "roads scholar," Wilson said, was that you "ride for the brand." On a ranch that meant the cowboys were loyal to the brand they rode for.

This reminded me of a more modern saying using a song title made famous by the Beach Boys, "Be True to Your School."

However you remember it, we need to be positive about our community. It is easy to talk about the negative things that happen rather than highlight the good.

Before the graduation dinner, there was an informal gathering over lunch at Gambino's with the Sherman County Economic Development Council. There, people got a chance to see photos the leadership class had taken highlighting good and bad things about our community. The photos were mostly positive; the class didn't dwell on the negative.

This project asked the class members to take photos of things they felt were important about the community, and it is interesting to see our area through their eyes. This collection will be on display at upcoming public meetings, and may show up in the lobby of a few businesses. The photos are worth seeing because they show some things we sometimes take for granted.

There was some good news circulating at the luncheon and again at the graduation dinner. While the truck stop south of I-70 has not been sold yet, there is a bid on the table. It's being reviewed by the bank which wound up owning the facility.

There is a new owner at Howard Johnson's, renovation of the hotel is underway. Plans are to close the business for a month as the rooms are cleaned out and the restaurant and bar changed. Part of the long-term plan is to build a convention center at the hotel.

Goodland's Super 8 Motel has completed renovation of its rooms, and plans are moving forward for a quick-lube business on the southeast corner of the Wal-Mart parking lot. A new diner is to be delivered later this year on a site west of the Sinclair station on K-27.

It is good to see the new sign and activity at the Sinclair station at the east I-70 exit. There is talk about more expansion in that area and the High Plains Museum continues to work on plans for a new location across the road from the service station.

Other changes are in the works with new owners at Mr. Jim's His Shop, and new managers at the Goodland Chamber of Commerce and at the Goodland Activity Center.

Aircraft Seal and Gasket Corp. continues installation of equipment that has been delivered and prepare for delivery of more equipment from California.

There are more things in the works, and while we hope for more moisture to help the farmers, we can be positive about what is happening in our corner of the state. — *Tom Betz*

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Destination tax big problem for newspapers

Thank you, state of Kansas, for your help and understanding for those of us who live out here in the boonies.

At 10:53 a.m. Feb. 9, I received a fax from the Kansas Department of Revenue offering to help me with new sales tax regulations.

These regulations require people to collect sales tax where a product is delivered rather than where it is purchased. This is an attempt to collect sales tax on Internet and catalog sales, and I have no problem with that.

While this law won't affect the average retailer much, it is a big problem for newspapers and others who send a lot of small things to many people. We probably send papers to 50 of Kansas' 105 counties, if not more. That's a lot of paperwork for amounts that are less than \$40 in most cases.

After passing this law, the state backed off enforcing it because of an uproar from businesses like mine.

But the Revenue Department hasn't been idle. Over the last several months, the Department of Shell-It-Out-Or-Else has had a computer firm working nights to develop a program to make the paperwork go online, if not away.

A fax I received last Monday said that "Watch Systems developed this innovative software for Kansas. Mike Cormaci of Watch Systems will demonstrate how individuals and businesses can use the new technology to obtain correct sales tax jurisdiction codes and rates for their customers."

I have no idea how much the state paid for this software, but I'll bet it's more than my salary and yours combined.

Now the state has a system, which if properly used, can give anyone the sales tax rate for anyone in Kansas lowering, so the fax said, the number of sales tax jurisdictions (read state, county and city sales taxes) from 752 to only 301.

The new software can be used by using the buyer's address, zip code or by latitude and longitude coordinates.

I especially like that last one. By the way, what are *your* latitude and longitude coordinates?

Addresses should work, of course, but I can't figure out how they can use zip codes, because many tax jurisdictions cross zip codes, which are a post office fiction anyway.

But, the state was willing to help those of us who aren't really all that good at computers and look upon the Internet with mistrust and suspicion.



cynthia haynes
• open season

The great and wise folks in Topeka set up a series of seminars for us.

The first was at 2 p.m. in Olathe on Feb. 9. The second was at 5 p.m. in Kansas City that same day.

Wait a minute. They sent me a fax at almost 11 a.m. to go to seminars on the other side of the state. If I drove fast and wasn't caught by the Kansas Highway Patrol, I might have just been able to make the Kansas City one.

But, wait. They aren't that mean. They have other seminars so that they can get closer to the people out here.

Let's see — Feb. 10, 8 a.m., Topeka; 12:15 p.m., Topeka; and 4 p.m., Lawrence; Feb. 11, 2 p.m., Pittsburg; Feb. 12, 10 a.m., Wichita and 2 p.m., Hutchinson; and Feb. 13, 9 a.m. Salina, and 2 p.m., Manhattan.

Well, that's nice. They are all during the work day within four days of the notice and nothing closer than a four-hour drive. All in eastern Kansas, nothing at all in the west.

Thank you, State of Kansas — you are so thoughtful. There's no one living out here anyway.

Would state Sen. Stan Clark and Rep. John Faber please send me your latitude and longitude coordinates. It may be the only way you can continue to get the paper legally.

Sales tax bill amended, passed by House

House Bill 2599 would repeal the sales tax law changing Kansas over to "destination sourcing" and restore sourcing laws that were in place last year.

A bill passed last year required Kansas to adopt destination-based sourcing for retail sales and use taxes, meaning that retailers are supposed to charge the rate in effect wherever they send merchandise.

Except for utilities, telecommunications, and contracts over \$10,000, the sales tax would be charged based on the retailer's location until the U.S. Congress authorizes states that have adopted the Streamlined Sales Tax uniformity provisions to require remote retailers to collect use tax.

Retailers who are sourcing sales based on destination would be allowed to continue. The bill prohibits enactment of any law that would provide compensation to out-of-state retailers unless compensation is provided also for in-state retailers. Technical changes related to tax rates are included.

If passed, the new sales tax law will reduce state general fund revenues after fiscal year 2005. This proposal would take Kansas out of compliance with the Streamlined Sales Tax Agreement, which could cause the state to lose the voluntary compensating use tax remittances from those remote retailers who are collecting now (including Wal-Mart and Target) or will in the future (Amazon.com).

The loss would result because Kansas is one of the states that adopted the Streamlined Sales Tax uniformity requirements, including destination-based sourcing. These voluntary remittances are expected to grow in the future.

I would like to have the Legislature keep our current destination tax legislation but place exemptions to the regulations, such as businesses grossing less than \$5 million a year be allowed to stay with the earlier sales tax system. Otherwise I am not sure it is a good idea to place Kansas in an "out of compliance" situation. The ramifications of being out of compliance and potential loss of revenue may cost more than most Kansans are willing to pay.

In House debate last Monday, amendments to the sales tax bill included:

- Dahl amendment, which would have eliminated destination sourcing of sales taxes for most things except electric and natural gas suppliers. Passage of this would put us out of compliance with federal law, and that would be a problem. I voted against it, and it failed 45-73
- Schwab amendment, would repeal destination sourcing, and again that puts us out of compliance. The base bill puts a moratorium on the bill, thus keeping us in compliance. I voted against this amendment, which failed 48-73



jim morrison
• capitol review

- Larking Amendment, would have changed the effective date of this act to Jan. 1, 2005. The base bill does not take effect until the federal government acts, causing all Internet and catalog sales to be destination sourced. I believe it is best to wait for the feds, so I voted against the amendment. It failed 50-69
- Kirk Amendment would do three things: 1) authorize secretary of revenue to selectively enforce the law by waiving penalty and interest for non-compliance; 2) raise deposit threshold for filing so small business would file quarterly rather than monthly. (This had a fiscal note of \$1.4 million cost to the state a year.); and 3) \$1,000 one time tax credit for those who collect \$20,000 or less to help defray costs of implementing destination sales tax. (The total expenditure for the state would be about \$8 million). This is an add-on to the bill, leaving the moratorium in place. I'm not sure what this really will do, but it does not change the base bill. I voted for this amendment. It passed 120-1.
- Larking amendment 2: When the federal law goes into effect, Kansas will reimburse business below a 25 percent threshold. The federal law will charge more to the larger businesses than smaller businesses without this amendment. I support the break for small business, so I voted for the amendment. Passed on voice vote.

The final bill, as amended, passed 95-29 last Tuesday and was sent on to the Senate.

garfield

