

## Pushing tax law through not best way to do business

Here's another example of why the Legislature shouldn't pass complicated bills late in the session.

It's called the Streamlined Uniform Sales Tax. But like many things in government, it's not streamlined and hardly uniform.

In fact, for Kansas businesses, it may be more like a nightmare.

It was a bill that came up late in the session, with backing from the governor and the Department of Revenue.

The idea itself is laudable: to tax all sales, including Internet and catalog sales, fairly and uniformly.

It sounded so good to the Legislature that both houses passed the bill with little serious debate. No extended hearings where business owners could hear about the law and question its provisions. No fanfare in the press.

Then, in the House, someone said it would be a good thing to implement the law this year, not in 2004 as the revenue department had proposed. And voila! It was done.

That gave the department just a couple of months to draw up regulations and put the changes covered by the bill into effect. The department was hardly ready for that.

During what hearings there were on the bill, the secretary of revenue was heard to mumble something about changes in "sourcing" rules under the law. No one, apparently, questioned that much.

Until mid-June, when the department issued a letter to all businesses spelling out what the law demanded.

Sourcing, it turns out, means deciding what tax rate to apply to a sale. Traditionally, it's been the location of the seller for most sales. Now, it will be the location of the buyer, at least

if the sale is in Kansas.

That makes sense. If all, or even most, states apply the sales tax that way, then it would be possible to require Internet and catalog sellers to do the same.

That's a good goal. We've said so several times. But it's not one that's easily attainable. Sales tax reports that once contained a few lines now may have hundreds.

No software available today will "source" sales tax rates, even by ZIP code. The states have promised to provide help, but at least in Kansas, they're not ready. Neither are private vendors who supply business billing and mailing software.

And the task is not easy. Postal codes are commonly used to demark territory, but many ZIPs in Kansas (and elsewhere) cover more than one tax territory. It's common for cities and their counties to have different rates, for instance, and equally common for a zip code to cover both city and rural territory or more than one city.

Despite that, Kansas businesses have been given just two weeks to prepare for this law. The revenue department says it's willing to give people six months to comply, but it might take six years for business systems to catch up.

As one legislator said, "It's no wonder people get fed up with us."

Like many things in Washington and Topeka, it's a good idea gone wrong.

We do need to tax Internet and catalog sales. It's grossly unfair to hometown merchants that out-of-state retailers have the advantage of tax-free selling.

But it's also grossly unfair to dump yet another expensive — and undoable — tax on Kansas businesses. — Steve Haynes

## She'll leave a car anywhere

My family has accused me a leaving cars all over Kansas.

This isn't true — I haven't even been near southwestern Kansas.

First, you should know, I have two vehicles.

The Seabring is my regular car. It has power everything and a sun roof. It is a reasonably new car that is almost, but not quite, paid for.

The Probe is my old car I got brand new for my birthday in 1990. I loved it. It is red, sporty and fast. More than half the members of my family have gotten speeding tickets while driving my Probe.

My son, however, lost control of it on a gravel road about five or six years ago and drove it through a barbed wire fence.

I used the insurance money as a down payment on the Seabring, but couldn't bring myself to part with the Probe, even though it had almost 100,000 miles on it and looked like a herd of octopi with keys had got crazy on it. It had more scratches than a cat fight.

So I got it painted, and now I have two vehicles.

I usually send the Probe to Colorado for the summer so that I'll have a vehicle to get around in while Steve is out fishing. I haven't gotten around to that yet this year, however.

Two weeks ago, I drove the Seabring to Goodland and left it with a friend and co-worker, Tom Betz,



## Open Season

By Cynthia Haynes  
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while Steve and I drove on to the airport in Denver to catch our flight to New Orleans.

Tom's daughter had just moved to Idaho and her car died on the way. He lent her his vehicle to move and hasn't been to Idaho to get it yet.

See, I'm not the only one to leave vehicles all over the place.

On the way back from the airport, we decided to take the shorter route of U.S. 36, which does not go through Goodland, and just leave the car with Tom for a little while longer.

But, then the weather got really hot and the Probe, which I was driving here, doesn't have a working air conditioner.

Tom suggested that I trade cars with him. He would take the old Probe and I would get the Seabring with its wonderful air conditioner back. He said he's riding his bike to work anyway, because it's better for him.

Yes. Yes. Yes. What a wonderful idea. Thank you.

We traded vehicles in Colby after our monthly news meeting there last week.

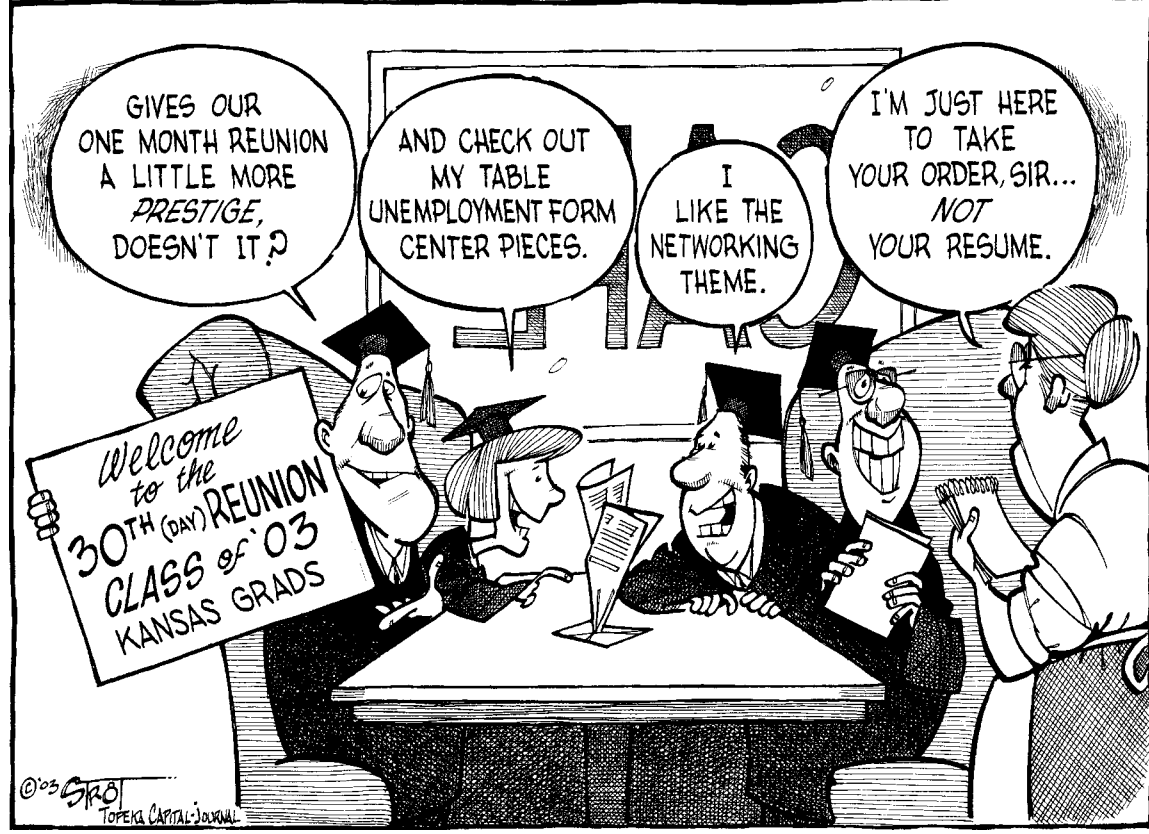
I immediately turned around and drove to Concordia to see my Mom on Friday.

After visiting for about four hours, Steve showed up and we headed off in his vehicle to see the children in Lawrence. The Seabring stayed at the parking lot where my mother lives in Concordia.

So, as you can see, I'm not littering the state with cars — just the northwest part of it.

I picked the Seabring up on Saturday as Steve and I headed home to Oberlin. Now, all we have to do is get my Probe back from Tom in Goodland and send it to Colorado for the summer. Out there, no one cares if it's got air conditioning or not.

And, if you know anyone heading for Idaho soon, please contact Tom at *The Goodland Star-News*. I think he's looking for a one-way ride. He'll drive himself home.



## Calves go wild with freedom

We had quite a rodeo in our front yard over the weekend. In fact, it kind of spilled over into the back yard, both side yards and most of the block.

One lesson on how to drink out of a bucket and our calves were converted from the bottle. Little Ike and Mike would come running to the sound of my voice and I was convinced they would follow me anywhere. But a small taste of freedom outweighed their affection for me.

We decided Saturday would be the day to move them from the small pen behind the house to the larger enclosure across the alley. All was in readiness. Their tank was filled with water, the fence repaired, the feed troughs firmly wired to the gate, their fresh hay fluffed and puffed.

"Are you ready with that bucket of milk, yet?" my husband sweetly called. (Only a farm wife can relate to the stirrings a phrase like that can evoke. Believe me, it really is a matter of "it's not what you say, but how you say it.")

He had fashioned two makeshift halters, one from a collar and leash, the other from a loop of baling twine.

My idea was to calmly and quietly lead them, with a bucket of their favorite beverage, out the gate, through the yard and into their new home. Jim's approach was to have some kind of control. Turned out we were both wrong.

The aroma of "la leche" enticed them to the gate opening, but when Jim lassoed one, cowboy style, the fireworks began.



## Out Back

By Carolyn Sue Kelley-Plotts  
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You'd think with that much tension on a rope it would be impossible for a halter to slip off. But that, of course, is exactly what happened. One had his head in the bucket while his bovine buddy headed north with his tail in the air. Under other circumstances such antics would be cute, but when your investment is galloping off, perhaps never to be seen again, it's not quite so cute.

Ultimately, the lure of freedom was too great for the one I was leading and he bolted, too. Now, both calves were on the loose. Probably the only thing that prevented them from escaping the boundaries of our property was the fear of the unknown. Their world view, up to that point, had been limited to what they could see from their pen. It must have looked pretty scary to them when they got out into that big, wide world.

After much calling, cajoling, running, and waving of arms, the two escapees darted into their waiting pen. Whoosh! Shut the gate! Clank! Lock it down! I don't know the sound wire makes, but Jim even wired it shut. He was taking no chance they would escape again.

If there is a moral to this story it might be that children are a little like those calves, eagerly, perhaps even ungratefully accepting all the comforts offered them. They will fight the restrictions put on them, disobeying your leadership and pulling away to uninhibited freedom, only to find being on your own is not as much fun as they thought it would be. And home, with all its rules and constraints, suddenly looks pretty good and pretty safe.

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Someone asked the little boy if he said a prayer before eating. "Don't have to," the child replied. "Mom's a good cook."

## From the Bible

And, behold, there came a leper and worshipped him, saying, Lord, if thou wilt, thou canst make me clean. And Jesus put forth his hand, and touched him, saying, I will; be thou clean. And immediately his leprosy was cleansed. Matthew 8:2,3

## Paper honors long-time workers

It was quite a turnout Friday, as more than 70 of you dropped by the office to say hi to Mary Lou Olson and Doris Miller, who have graced the newsrooms and newspaper backshops of this state for more than five decades each.

While their jobs and careers have been as different as their personalities, these two share one thing in common: a love of newspapers and the smell of ink. That's what binds a lot of us to this crazy business.

Both started young, Doris while she was in school in Russell in 1946, Mary Lou right after graduation from Decatur Community High in 1951.

Doris moved from town to Kansas town with her family, working at papers in Russell, Burlington, Iola, Lyons and Oberlin.

Mary Lou started and continued her career at *The Herald*. She's had just one job, society editor, all that time. She wouldn't have it any other way, because she loves people and history as much as she loves the newspaper.

Of 10 publishers in nearly 125 years at *The Herald*, she's worked for four in a career spanning 52 years. Including her childhood, she's seen nearly half of the paper's and the town's history, and she's read, heard and written about the rest.

Newspapering is not an easy job, but it's gotten easier over the years. Doris and Mary Lou started more than 50 years ago, when type was cast in lead and pages were assembled in steel forms. They made



## Along the Sappa

By Steve Haynes  
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the transition from metal type to photographic paper to laser printers and computers.

While Mary Lou took a job traditionally held by a woman, Doris started as a "printer's devil," sweeping out the backshop. Backshops then were noisy, hot, oily, greasy places, populated by machines that spit hot lead, with whirling arms and clanking presses that could catch a finger or an arm. It was hot, sweaty, dirty work in a world populated by crusty old printers who cursed and swore their way through each edition.

Doris kept up with them, one of the few women you could find in the printing trade in those days. After moving around the state, she sort of settled down when she came to Oberlin more than a quarter century ago, but she's still the same cussedly independent gal who took on the printing world right after World War II.

Doris is sort of semi-retired today. Before she cut back, she made up the ads and many of the pages. Today, she handles the Saturday shift, typing, sorting the mail, taking phone calls and setting up pages for the next week. She still plays Bingo and

tries to keep up with her fishing and the Colorado Rockies.

Mary Lou is still in the thick of things. She works two days a week, assembling all the social news, obituaries and features for each week's paper. She's our repository for history and genealogy. If you ever want to know who's related to whom, just ask Mary Lou.

And she's by far the best proofreader on our staff. She checks every page we put out.

These two are at the core of a dedicated staff, a group of people who share a devotion to putting out a good newspaper, one that honestly reflects its community. All our people work hard, and their biggest reward is putting out a newspaper that people want to read. They do that better than almost any other group in this state, and we're proud of all of them.

And no, neither Doris or Mary Lou plans to quit anytime soon. They're busy getting ready for the next paper. We just wanted to take some time to point out their collective century plus of service to a demanding task. They richly deserve the honor and the attention.

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