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REMARKS BY SENATOR HUBERT H. HUMPHREY

JAYCEE AWARDS BANQUET

GREEN BAY, WISCONSIN

MARCH 21, 1972

TONIGHT IS AN IMPORTANT EVENING FOR GREEN BAY AND
MANY OF YOU HERE.

IT'S A NIGHT WHEN YOU ARE RECOGNIZED BY YOUR COMMUNITY
FOR THINGS YOU HAVE UNSELFISHLY DONE FOR GREEN BAY AND
WISCONSIN.

WHAT THIS NIGHT MEANS IS THAT YOU ARE DEDICATED TO
MOVING GREEN BAY FORWARD--THAT STANDING STILL ISN'T GOOD
ENOUGH.

"FORWARD" IS WISCONSIN'S MOTTO.

LOOK BACK AT THE HISTORY OF THIS CITY AND THIS STATE.

WHETHER IT'S IN GOVERNMENTAL REFORM, PROGRESSIVE
INNOVATIONS IN HUMAN RIGHTS OR WHETHER IT'S WINNING FOOTBALL
CHAMPIONSHIPS, WISCONSIN HAS ALWAYS LED AMERICA FORWARD.

AND TODAY IN THE UNITED STATES SENATE YOUR JUNIOR
SENATOR--GAYLORD NELSON--AND I JOINED TOGETHER TO SPONSOR
ONE OF THE MOST COMPREHENSIVE TAX REFORM PROPOSALS
INTRODUCED THIS SESSION OF CONGRESS.

THE TIME HAS COME FOR TAX REFORM.

THE TIME HAS COME TO CUT THE BURDEN OF THE PROPERTY
TAX FOR THE PEOPLE OF WISCONSIN.

THE TIME HAS COME TO REDUCE THE HEAVY COST ON THE
INDIVIDUAL TAXPAYER OF YOUR SCHOOLS.

THE TIME HAS COME FOR TAX JUSTICE FOR THE AMERICAN
WORKING FAMILY, THE AMERICAN BUSINESSMAN AND THE AMERICAN
FARMER.

THE TIME HAS COME FOR A TAX SYSTEM THAT SAYS TO THE WEALTHY, TO THE SUPER-RICH, TO BIG BUSINESS, TO THE INTERNATIONAL BANKER--YOU MUST PAY YOUR FAIR SHARE.

TODAY WE NEED LEADERSHIP IN GOVERNMENT THAT WILL SEE TO IT THAT TAXES ARE FAIR FOR EVERYONE AND THAT NO ONE GETS A SPECIAL DEAL.

TODAY, THE TAX SYSTEM IS RIDDLED WITH SPECIAL LINES, SPECIAL LOOPHOLES, AND SPECIAL DEALS.

--IN 1969 AND 1970, OVER 300 AMERICANS MAKING BETTER THAN \$200,000 A YEAR PAID NO INCOME TAX AT ALL.

--GIANT OIL COMPANIES MAKING OVER \$8 BILLION A YEAR PAY LESS THAN 10 PERCENT IN TAXES.

--INTERNATIONAL BANKERS AND MULTINATIONAL CORPORATIONS
USE A HOST OF TAX DODGES AND SHELTERS, DUMMY CORPORATIONS,
AND PHONY EXPORT DEVICES TO AVOID PAYING TAXES.

--THE SUPER-RICH HIRE HIGH PRICED WASHINGTON AND NEW YORK
TAX LAWYERS TO MANIPULATE THE TAX LAWS SO THAT THEIR TAXES
WILL BE LESS.

--DOCTORS AND LAWYERS WITH BIG INCOMES PLAY WEEKEND
FARMER BY BUYING FARM PROPERTY AND DRAWING TAX DEDUCTIONS
WHILE THE FAMILY FARMER STRUGGLES TO MAKE A DECENT LIVING.

PUT SIMPLY, TAX LOOPHOLES MEAN THAT YOU HAVE TO PAY
MORE TAXES--MORE INCOME TAX, MORE SALES TAX AND MORE
PROPERTY TAX.

THE TIME HAS COME TO SAY: "ENOUGH!"

THE TIME HAS COME TO LIFT THE BURDEN OF THE PROPERTY
TAX ON THE PEOPLE OF WISCONSIN AND THE PEOPLE OF THIS NATION.

AND WE CAN DO IT THIS YEAR.

HERE'S HOW:

WE CAN CLOSE THESE UNFAIR LOOPHOLES BY GOING AFTER
THESE INTRICATE TAX HIDING PLACES: THE ASSET DEPRECIATION
RANGE, CAPITAL GAINS AT DEATH, THE OIL DEPLETION ALLOWANCE,
THE HOBBY FARMS, THE TAX DODGES AND TAX SHELTERS OF THE
ESTATES OF MILLIONAIRES.

THESE AND 14 OTHER LOOPHOLES MUST BE CLOSED.

WE MUST BRING THESE LOOPHOLES INTO THE OPEN TO SHOW
WHAT THEY REALLY ARE. DEVICES THAT THE BIG CORPORATE
INTERESTS AND THE SUPER-RICH USE TO MAKE YOU PAY MORE TAXES.

CLOSING THESE LOOPHOLES MEANS THAT THERE WILL BE
\$16 BILLION AVAILABLE TO REDUCE YOUR PROPERTY TAXES.

IN YOUR OWN HOMETOWNS AND RIGHT HERE IN GREEN BAY
PROPERTY TAXES ARE AT THE ALARMING LEVEL OF BETTER THAN
\$30 FOR EVERY \$1,000 OF ASSESSMENT.

THIS MEANS THAT IF YOU OWN AN AVERAGE HOME AND MAKE
\$12,000 A YEAR PROPERTY TAXES ARE GOING TO COST YOU CLOSE
TO \$1,000.

BUT THAT ISN'T ALL. LET'S ADD IT UP.

--\$1,000 FOR PROPERTY TAXES

--\$1,100 FOR FEDERAL INCOME TAX

--SALES TAXES, STATE INCOME TAX, CIGARETTE TAX,
TELEPHONE TAXES, GASOLINE TAXES AND AMUSEMENT TAXES.

BY THE TIME YOU FINISH PAYING THESE TAXES YOU ARE
GOING TO WORK ABOUT 15 HOURS OUT OF A 40-HOUR WEEK OR
3 HOURS OUT OF AN 8-HOUR DAY TO PAY YOUR TAXES.

IF THE BILL SENATOR NELSON AND I ARE SPONSORING IS
PASSED, AND THE MONEY RETURNED TO OUR CITIES AND STATES
AS THE LAW WOULD REQUIRE, WE COULD MAKE A 30 PERCENT
REDUCTION IN YOUR LOCAL GOVERNMENT PROPERTY TAXES AND A
50 PERCENT CUT IN PROPERTY TAXES USED TO PAY FOR SCHOOLS.

AND FOR OUR SENIOR CITIZENS LIVING ON FIXED INCOMES,
UNDER \$6,000, THE FEDERAL GOVERNMENT WILL BE REQUIRED TO
REFUND PART OF THE PROPERTY TAX.

AND FOR THOUSANDS OF FAMILY FARMERS SADDLED WITH HIGH
PROPERTY TAXES WHICH FORCE THEM OFF THE LAND, THIS BILL
PROVIDES NEEDED RELIEF.

WE DON'T NEED A VALUE-ADDED TAX WHICH IS ONLY A GIANT
SIZED NATIONAL SALES TAX.

WE SHOULD INSTEAD CLOSE THE LOOPHOLES AND SEND THE
MONEY BACK TO THE PEOPLE.

I CAN TELL YOU HONESTLY, GETTING THE BILL ENACTED WILL
BE A TOUGH FIGHT.

ALL THE INTERNATIONAL FINANCIERS, THE CREDIT COMPANIES,
THE GIANT BANKS, THE BASTIONS OF THE WEALTHY, THE CONGLOMERATES,
AND THE GIANT CORPORATIONS WILL TRY TO DEFEAT US.

ALL THE SPECIAL INTERESTS WILL BE IN WASHINGTON,
WALKING THE HALLS OF CONGRESS TRYING TO STOP THIS LEGISLATION.

BUT THEY WON'T SUCCEED. THE PEOPLE OF WISCONSIN WON'T
LET THEM.

THE PEOPLE ARE TIRED OF PAYING HIGH PROPERTY TAXES--
WITH NO RELIEF IN SIGHT.

ALL OF US HERE--FROM THE WAGE EARNER TO THE SALARIED
EMPLOYEE TO THE SMALL INDEPENDENT BUSINESSMAN HAVE A STAKE
IN OUR TAX SYSTEM.

AND, WHEN WE TALK ABOUT TAX REFORM WE ARE NOT OUT
TO DAMAGE THE AMERICAN FREE ENTERPRISE SYSTEM.

I AM FOR A THRIVING FREE ENTERPRISE SYSTEM.

I AM FOR EXPANDED PRODUCTION.

I AM FOR WORK.

I WANT A GROWING, PRODUCING NATION.

I WANT OUR GOODS AND SERVICES TO BE SECOND TO NONE.

I WANT OUR PEOPLE TO HAVE JOBS, TO BE ABLE TO BUY
THE THINGS THEY WANT.

I WANT TO HAVE ECONOMIC EXPANSION.

BUT THESE GOALS ARE BEST SERVED BY EQUITY AND JUSTICE
IN THE TAX SYSTEM.

TODAY AMERICA IS PRIVATELY WEALTHY AND PUBLICLY POOR.

WE SEE PUBLIC POVERTY ALL AROUND US. OUR STREETS NEED
FIXING, OUR HOSPITALS ARE INADEQUATE, OUR TRANSIT SYSTEM
IS 50 YEARS OUT OF DATE, OUR AIRPORTS ARE CONGESTED AND
UNSAFE, AND WE HAVE TOO FEW SHIPS CARRYING OUR FLAG.

WE NEED JOBS FOR OUR PEOPLE. AND TOO MANY AMERICANS
LIVE IN THE FEAR OF CRIME.

LET'S NOT KID OURSELVES. CORRECTING OUR PROBLEMS IS
GOING TO TAKE MONEY.

BUT CLOSING THE LOOPHOLES I HAVE SUGGESTED TODAY WILL
BRING OVER \$16 BILLION TO THE TREASURY.

THAT'S A START. THAT'S A DOWN-PAYMENT ON CLEAN AND SAFE NEIGHBORHOODS, BETTER SCHOOLS, MORE GOOD HOUSING AND LOWER PROPERTY TAXES.

OUR COUNTRY CAN SURVIVE ONLY IF ITS INSTITUTIONS AND VALUES ARE SUPPORTED BY THE PEOPLE.

THE JAYCEES HAVE PROVED THIS HERE IN GREEN BAY AND ACROSS THE STATE. FOR IT'S YOUR ORGANIZATION THAT STANDS FOR PEOPLE-ORIENTED PROGRESS. AND IT'S YOUR ORGANIZATION THAT STANDS FOR FAIRNESS.

OVER 30 YEARS AGO FRANKLIN ROOSEVELT SAID: "THE TEST OF PROGRESS IS NOT WHETHER WE ADD TO THE ABUNDANCE OF THOSE WHO HAVE MUCH: IT IS WHETHER WE PROVIDE ENOUGH FOR THOSE WHO HAVE TOO LITTLE."

THE TEST OF PROGRESS IS MUCH THE SAME TODAY.

WE CAN ONLY BEGIN TO MEET THAT TEST IF OUR TAX

SYSTEM IS FAIR AND IF GOVERNMENT FIGHTS AGAIN FOR YOU AND

ME AND FOR OUR FAMILIES.

March 21, 1972

TO: SENATOR

FM: D. J. LEARY

re: Tax reform speech

We are planning to do the following with your Green Bay tax reform speech:

1. Film it in hopes of making a good television commercial and possibly a five minute television program.
2. Record it for editing to be aired on stations throughout Wisconsin next week, probably on a 15 minute basis depending on budget.

A handwritten signature in black ink, appearing to be 'D. J. Leary', written in a cursive style. The signature is located in the lower right quadrant of the page.

MEMORANDUM

TO: SENATOR

FROM: DAN

SUBJECT: JAYCEE AWARDS BANQUET

Gaylord Nelson is introducing his Tax Reform Act of 1972 in the Senate today. Since you have cosponsored this bill and because it is aimed at closing the loopholes and then providing property tax relief we thought this would be an excellent forum to talk about taxes. There are specific figures about Wisconsin and Green Bay in the speech. Even though this is a non-labor group they will be receptive to the themes we have used in the speech.

In case you are asked about some of the specifics of the legislation, the following might be helpful:

The tax proposal, entitled the Tax Reform Act of 1972, includes the following major reform proposals (followed by an estimate of the saving to the Federal Treasury):

*Repeal of the Accelerated Depreciation Range System, saving \$3 billion annually;

*Taxation of capital gains at death, saving \$2 billion;

*Reduction of the oil depletion allowance from 22 percent of tax free income to 15 percent, saving \$400 million;

*Increasing the rates and reducing the exemption in the minimum tax adopted in the Tax Reform Act of 1969, saving \$3 billion;

*Substitution of a \$150 tax credit for the personal exemption, saving \$1.9 billion.

Those five proposals account for a \$10.3 billion savings. There are 50 other provisions in the 79 page bill which would raise the annual total for the legislative package to over \$16 billion.

This proposal will give dramatic and critically needed financial assistance to state and local governments. The total amount in tax sharing would be \$17 billion dollars--\$16 billion for education and/or property tax relief plus \$1 billion additional aid to states and municipalities by providing that the federal government will pay 50 percent of the interest cost for state and municipal bonds.

1. This legislation would raise about \$16 billion a year in new revenue, to be distributed to state and local governments. (This does not include the above-mentioned \$1 billion.) This money could be distributed by a number of different formulas. This proposal is that the money be used directly to reduce property taxes, or in the alternative, to pay part of the costs of local education. This method of distribution follows the lines of the proposal under consideration by the President, although the revenue source is different.
2. The new funds should be distributed to the states based on a formula which gives each state an amount proportional to its share of the population of the nation. A breakdown of this distribution by states is attached. Under this formula, Wisconsin would receive \$347 million annually.
3. Distribution of these funds for education would pay almost 40 percent of the total state and local costs of primary and secondary education nationwide, and about 34 percent of these costs in Wisconsin. (These percentages are based on figures for the current school year.) This would result in substantial property tax relief.
4. Or, if these funds were used directly for property tax relief, it would have paid for 44 percent of total property taxes on all homes, farms and businesses, nationwide in 1971. In Wisconsin, property taxes could have been reduced 30 to 34 percent across the board (the percentage reduction is less because Wisconsin relies more heavily on this tax than the average state.)
5. Finally, if we consider only that portion of the property tax that goes to finance the local schools, the \$16 billion of new revenues would have paid for 87 percent of that cost nationwide, and 50 percent in Wisconsin.

(Note: figures for 1971 are used since that is the most recent year for which they are available.)

The tax changes proposed here would constitute significant reform. They would translate the tax sharing rhetoric of the Administration into meaningful reality. Any amount of tax sharing significantly less than \$16 billion is merely a temporizing ritual rather than a fundamental attack on the problem.



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No. 43

Senate

S 4299

By Mr. NELSON (for himself, Mr. HART, Mr. KENNEDY, Mr. MONDALE, Mr. CHURCH, Mr. EAGLETON, Mr. HARRIS, Mr. HUGHES, Mr. HUMPHREY, Mr. MCGOVERN, Mr. METCALF, and Mr. TUNNEY):

S. 3378. A bill to raise needed revenues by gearing the income tax more closely to an individual's ability to pay, by broadening the income tax base of individuals and corporations, by integrating the gift and estate taxes, and by otherwise reforming the income, estate, and gift tax provisions. Referred to the Committee on Finance.

STATEMENT BY SENATOR HUMPHREY

I am pleased to join with the junior Senator from Wisconsin in sponsoring one of the most comprehensive tax reform proposals presented in this session of Congress.

Our tax structure needs fundamental and wide-scale reform. We need equity and fairness in a tax system that is presently rigged against the working man, against the average family, against the average citizen.

The time has come for a new tax system, a system that says to the wealthy, to the super-rich, to big business, to the large banks—you must pay your fair share.

The legislation I am cosponsoring with Senator Nelson takes us a large step towards meaningful tax reform.

No longer will it be possible for giant oil companies to make over \$8 billion a year and still pay less than ten percent of their total income in taxes.

No longer will the wealthy have tax free sources of income.

No longer will big business get a special deal through dummy export corporations and fast depreciation write-offs.

No longer will less than ten percent of our people be able to use all sorts of tax dodges and tax shelters to avoid paying taxes.

And, no longer will millionaires be able to escape paying taxes.

The legislation being introduced today would raise about \$16 billion a year in new revenue. This money could be and should be used to directly reduce the burden of property taxes on American homeowners.

We have estimated that if all this additional revenue is returned to states and localities, property taxes could be reduced by about one-half for all the homes, farms, and businesses in the nation.

Mr. President, this is a step we must take. We simply must reduce the burden of taxes on our people. Right now, the average man works about 15 hours of every forty hour week to pay for his taxes. There are Federal and state taxes on his income, property taxes, telephone taxes, cigarette taxes, gasoline taxes, sales taxes, occupational privilege taxes, amusement taxes, gift taxes, inheritance taxes . . . the list is almost endless.

Our citizens have been taxed almost to the breaking point. Yet, some citizens are not taxed at all, for they can hire high priced tax lawyers to figure out loopholes

that allow them to escape paying taxes.

This is unfair. And, the loopholes must be closed.

The bill being introduced today is specific. It would make frontal attack on the following loopholes:

Exclusion from dividends.

Deduction for state gasoline taxes.

Tax capital gains at death.

Oil depletion allowance.

Capitalization of mineral exploration and drilling cost.

Repeal the asset Depreciation Range.

Tax income of foreign subsidiaries of U. S. Corporations.

Repeal the Domestic International Sales Corporation.

Federal interest subsidy for municipal bonds.

Extend the holding period for capital assets.

Alter the charitable deductions in case of appreciated capital.

Depreciation on rental real estate to be straight-line.

Strengthening the minimum tax.

Increase the minimum tax.

Integrate estate and gift taxes into one tax.

Tax generation skipping trusts.

Limit charitable deduction for estate purposes.

Mr. President, closing these loopholes is a downpayment on the kind of tax system we ought to have. I support this legislation I intend to do what I can to have it enacted. I know that enactment will not come easy. But, I believe that the voice of the people has been heard. They want action and they want it now.

On February 26, 1972, I spoke on the subject of tax return at Fond du Lac, Wisconsin. In that speech, I outlined the kind of tax program I thought necessary to restore the confidence and credibility of our people to government.

I am especially pleased to cosponsor this legislation because I feel it embodies the thrust and direction of that speech.

REMARKS BY SENATOR HUBERT H. HUMPHREY, FOND DU LAC COUNTY DEMOCRATIC DINNER

It is two and a half months before April 15—tax day for the American people.

On that day the Internal Revenue Service will process 92 million tax forms and our Treasury will collect \$125 billion.

If all Americans paid their fair share the Treasury could collect \$18 billion more and your tax burden would be less.

But some few Americans don't pay their fair share and because they are allowed to do this, you pay higher taxes.

Today I want to talk to you about the inequities of our tax system and outline my action program to change this system.

Federal, state, and local governments collect more than \$275 billion a year in taxes.

Less than two percent of the people receive 22 percent of the income and pay less than 10 percent of the taxes.

But the working man making between \$8,-

000 and \$15,000—that's 26 percent of the people—make 20 percent of the total national income but pay 36 percent of the taxes.

I believe this system is unfair.

The federal tax system is rigged against you—the working man.

It is rigged against the wage earner.

It is rigged against the average family.

And, it is rigged in favor of unearned income.

Our tax system penalizes the little man who works and rewards wealthy investors who get checks from stocks, bonds and large dividends.

The time has come for tax reform.

The time has come for tax justice—tax justice for the American working family.

The time has come for a tax system that says to the wealthy, to the super-rich, to big business, to the banker—you must pay your fair share.

All of us have a stake in the growth of this nation.

All of us want to get ahead—to save money, buy a home and perhaps some land, to send our children to college and have a decent income and security when we're older.

Some may say these things are part of the American dream. But I say they're not just dreams, they're rights—they belong to you.

But what has happened?

It is getting more and more difficult to have these good things in America today.

It is more difficult to earn, more difficult to save because the American tax system takes a bigger and bigger bite out of your pockets every year.

We have a tax system that few can understand. But those few who do often use it to their own advantage.

It is the responsibility of government to see that taxes are just and that no one gets a special deal.

But under Nixon Republicanism, the Treasury Department of the United States government—the Treasury Department which belongs to you and to me—has become a lobbyist and advocate for special interest.

The Treasury Department is now the blocking back for big business Republicanism, and the little guy has no one running interference for him in Washington.

I want to tell you what the Nixon Treasury has done.

It proposed legislation which allows a few big businesses to set up tax-free dummy corporations to sell their goods overseas. I fought against such legislation.

It has sponsored legislation to permit corporate giants a super-fast write-off on their machinery saving them over 5 billion a year.

It fought against increasing the amount of money you can deduct for yourself, your wife, and your kids.

Who was fighting for you? Not the Nixon Administration.

And my friends, in the dark marble halls of the Treasury, faceless political appointees quietly shoved aside a 1969 provision of the tax law that says everyone must pay at least some minimum tax.

And what has been the result?

Two weeks ago we found out that in 1969 and in 1970 over 300 Americans making better than \$200,000 a year paid no income tax at all.

Could this happen to you? When was the last time you didn't pay any taxes on the income you earned?

The working man doesn't have any friends in the Nixon Administration. He doesn't have a special line on his tax form. But he pays more taxes than some millionaires.

Now, I'm not out to damage American corporate interests. I'm for a thriving free enterprise system. I'm for economic expansion. But that goal is best served by equity and justice in the tax system.

My legislation performance on tax and fiscal policy is clear—it's a matter of public record. The American tax system must stand for fairness—not special privilege.

Regrettably that tax system is now riddled with what we commonly call tax loopholes.

Here are just a few that must be closed:

Loophole No. 1: Is it fair that one giant oil company earning over \$2.8 billion a year is permitted to pay less than 10 percent of its total net income in taxes? While at the same time a working man who makes only \$8,000 a year pays exactly the same percentage rate?

Is it fair? I say no.

Loophole No. 2: Is it fair that big business got a \$9 billion tax break from Richard Nixon in the Revenue Act of 1971 through super-fast machinery write-offs and phoney export devices?

I say no.

Loophole No. 3: Is it fair to the family farmer who struggles to make a living and pays high taxes while doing it, that doctors and lawyers with big incomes play weekend farmer by buying farm property and growing tax deductions?

I say no. If you want to deduct your farm losses, then give up the courtroom, the paneled office and go drive a tractor.

Loophole No. 4: Is it fair and was it necessary for the Nixon Administration to permit and force working families to pay the highest interest rates since the Civil War?

I say it's not fair and it wasn't necessary.

Loophole No. 5: Is it fair for 10 percent of our people to use all sorts of tax dodges and tax shelters to avoid doing what you must do—pay taxes?

I say no. The tax avoidance game is over. There are many more.

And I want to ask you now: Is it fair knowing that we can raise over \$18 billion a year by closing loopholes for the Nixon Administration to propose a new tax burden on the American consumer in the form of a giant sized national sales tax?

I say no. No matter what the Republicans call it, the new value added tax will add to the cost of living, will be regressive on all of us, will erode community tax bases and ultimately it will be used to reduce the taxes of the wealthy.

Today America is privately wealthy and publicly poor. We see public poverty all around us. Our streets need fixing, our hospitals are inadequate, our transit system is 50 years out of date, our airports are congested and unsafe, and we have too few ships carrying our flag.

We need to modernize our docks. We need jobs for our people. And too many Americans live in the fear of crime.

Let's not kid ourselves. Correcting our problems is going to take money.

But closing the loopholes I have suggested today will bring over \$18 billion to the treasury.

That's a start. That's a down-payment on clean and safe neighborhoods, better schools, more good housing and lower property taxes.

Our country can survive only if its institutions and values are supported by the people.

When three million of our elderly are forced to overpay their taxes because of complex tax forms, when the wealthy can hire high-priced tax advisors to cut their taxes, and when billions are made from investments and taxed at half the regular rate, then the people have a right to believe our tax system is unfair. That some are benefiting at the expense of others. That the tax system is rigged against the working man.

Any reform on the American tax system will require the courageous and persistent leadership of a President.

Over 30 years ago Franklin Roosevelt said: "The test of progress is not whether we add to the abundance of those who have much; it is whether we provide enough for those who have too little."

The test of progress is much the same today.

We can only begin to meet that test if our tax system is fair and if government fights again for the little guy—for you and me and for our families.

SENATOR GAYLORD NELSON

(202) 225-5323

STATEMENT ON THE INTRODUCTION OF THE TAX REFORM ACT OF 1972

Tuesday, March 21, 1972

Tax reform is an urgent national priority. Our system for raising government revenues contains grave inequities; and the average taxpayer knows it.

The rich frequently pay less than the poor; many of the very rich pay nothing at all. And the average wage-earner carries a disproportionate share of the burden.

Nowhere in our society is there a greater gap between promise and reality.

The 16th Amendment to the Constitution empowered Congress to levy taxes on "incomes, from whatever source derived". In fact, some income is taxed at preferential rates, some is not taxed at all, and some does not even have to be reported to the government.

Our tax system is supposed to be progressive--to tax people according to their ability to pay. But the opposite is the case. Figures reported by the chief of the Census Bureau's Population Division show that in 1968, the middle income worker making \$8,000 - \$10,000 paid federal, state and local taxes at the same rate as the worker earning \$25,000 - \$50,000. And the man with less than \$2,000 is taxed at about the same rate as the man making over \$50,000.

This result is unfair, discriminatory and totally indefensible as a tax policy.

And it has been getting worse.

On three separate occasions over the last 8 years, we have reduced one or the other of our two progressive taxes--the personal income tax and the corporate profits tax. The Revenue Act of 1971 alone reduced corporate tax rates by 15 percent--the largest tax cut for the corporations in American history. Meanwhile, there have been dramatic increases in such regressive levies as the social security tax.

One of the more oppressive taxes--the local property tax--has now risen about as far as it can go. Increasing local government costs have forced it up so that it now places an excessive burden on millions of Americans--many of whom live on fixed incomes.

The overall result is a tax system which takes more from those who can least afford it, and less from those who can.

Most people now agree that something must be done about taxes. In a recent Harris poll, 69 percent said they could sympathize with a "taxpayers' revolt". Eighty-two percent felt that "the big tax burden falls on the little man in this country today". Sixty-four percent agreed that taxes have reached the breaking point.

Reform is long overdue.

Over the years privileged financial sanctuaries, tax preferences and loopholes have been written into the tax structure under various guises. Sometimes they have been justified as serving some important social purpose or promoting the general economic welfare. More often than not they simply reflect the general tendency of the political and economic power structure within any society to design laws that best serve the interests of that privileged group.

Anyone who has ever given serious thought to reforming the tax system is well aware that it is a knotty, difficult political exercise precisely because the most powerful economic interest groups are the beneficiaries of the great bounty that flows from the inequities. They represent a potent, organized, cohesive political force which has not been counter balanced in the past by any significant political pressure from the vast, unorganized silent majority. These privileged classes of taxpayers and the various associated groups of peripheral beneficiaries represent, in fact, the very heart of the political power structure in our society.

There is nothing unusual or mysterious about it. The establishment in every society has always legislated to protect and enhance the interests and welfare of the power structure. This is true regardless of the ideological nature of the political system.

Now, however, a great change is rapidly taking place all across the country. Powerful forces for tax reform are coalescing into a potent constituency for the first time.

It is happening, as most things seem to happen in this country, because of a crisis. States and local governments are in serious fiscal trouble. Governors and Mayors are pleading for financial assistance. The burdens of the property tax and financial support of the school system have become a major topic of discussion at the national level for the first time. And, finally, tax sharing has become an important part of the political dialogue of the country.

The President, presidential candidates and political leaders of both parties have brought the issue up front for discussion with reform proposals of various kinds. In a message to the Congress in September of last year, the President said he would send a tax reform proposal to the Congress this year. The President and his Cabinet members have made it clear that the tax reform they are talking about is in the form of a national sales tax (called a value added tax) to be used to relieve the property tax. Secretaries Connally and Richardson both defended the value added tax in recent testimony before the Finance Committee. Secretary Richardson argued that a value added tax would not be an additional tax because it would be used only as a replacement for the property tax which is simply another regressive tax.

The value added tax would add substantially to the already onerous tax burden on lower and middle income people. It will be inflationary since the new tax will be added to the price of the product.

But whatever its merits or shortcomings, this is not the kind of tax reform that tax experts, members of Congress, the press and the public have been talking about. Certainly, as suggested by the President, property tax relief on some equitable basis is one of many plausible methods of revenue sharing. However, it is hardly defensible to levy a sales tax to relieve property taxes while leaving massive amounts of privileged income under-taxed or not taxed at all. A value added tax may be a defensible proposal at some time for some purpose, but it is not a defensible proposal at this time for this purpose.

Two years ago, the Congress enacted the Tax Reform Act of 1969. This was a beginning, but it was no more than that. Many of the worst tax loopholes were left untouched. Today, our tax system is widely regarded as a national disgrace.

As a substantial step toward reform, I am proposing the Tax Reform Act of 1972, a comprehensive program to close tax loopholes.

This proposal will give dramatic and critically needed financial assistance to state and local governments. The total amount in tax sharing would be \$17 billion dollars--\$16 billion for education and/or property tax relief plus \$1 billion additional aid to states and municipalities by providing that the federal government will pay 50 percent of the interest cost for state and municipal bonds.

1. This legislation would raise about \$16 billion a year in new revenue, to be distributed to state and local governments. (This does not include the above-mentioned \$1 billion.) This money could be distributed by a number of different formulas. This proposal is that the money be used directly to reduce property taxes, or in the alternative, to pay part of the costs of local education. This method of distribution follows the lines of the proposal under consideration by the President, although the revenue source is different.
2. The new funds should be distributed to the states based on a formula which gives each state an amount proportional to its share of the population of the nation. A breakdown of this distribution by states is attached. Under this formula, Wisconsin would receive \$347 million annually.
3. Distribution of these funds for education would pay almost 40 percent of the total state and local costs of primary and secondary education nationwide, and about 34 percent of these costs in Wisconsin. (These percentages are based on figures for the current school year.) This would result in substantial property tax relief.
4. Or, if these funds were used directly for property tax relief, it would have paid for 44 percent of total property taxes on all homes, farms and businesses, nationwide in 1971. In Wisconsin, property taxes could have been reduced 30 to 34 percent across the board (the percentage reduction is less because Wisconsin relies more heavily on this tax than the average state.)
5. Finally, if we consider only that portion of the property tax that goes to finance the local schools, the \$16 billion of new revenues would have paid for 87 percent of that cost nationwide, and 50 percent in Wisconsin.

(Note: figures for 1971 are used since that is the most recent year for which they are available.)

The tax changes proposed here would constitute significant reform. They would translate the tax sharing rhetoric of the Administration into meaningful reality. Any amount of tax sharing significantly less than \$16 billion is merely a temporizing ritual rather than a fundamental attack on the problem.

Obviously some of the provisions of this bill will prove controversial. Supporters of reform and co-sponsors of this bill are not equally committed to every detail of each provision, but it is recognized that substantial reform accompanied by massive financial assistance to state and local governments is an important national priority.

The test question is whether when considered as a whole, the reforms proposed are a substantial improvement over the present situation. By that test, the answer is overwhelmingly in the affirmative.

Although it will be strongly attacked by those with a vested interest in the present tax structure, this is not a radical program. It represents a compromise between what would be an ideal tax reform and what it may be possible to accomplish at this stage in history.

It does not close every loophole. Rather, it concentrates on those provisions which are most unfair, and on which there is widest agreement among the experts. It incorporates a number of the recommendations made by the Treasury Department in its comprehensive Tax Reform Studies and Proposals of December, 1968. It has benefitted from the assistance and advice of some of our most eminent tax lawyers and economists.

One area that most of the tax experts agree is badly in need of reform, is capital gains.

Under present law, the federal government taxes only 50 percent of any increase in the value of property--such as real estate or corporate stock--held over six months. The other 50 percent is tax-free.

This one provision removes about \$16 billion from federal taxation. It costs the Federal Treasury almost \$8 billion a year in lost revenue.

Nothing could be more unfair. The average worker who must live off his hard-earned wages is taxed at regular income tax rates. But the rich man can invest his wealth, and then simply wait--without lifting a finger--until it has increased in value. At that point, 50 percent of his gain goes tax-free.

Defenders of capital gains like to invoke the myth of the small investor who supposedly would be hard hit if this tax preference were to end.

In fact, only one taxpayer in twelve receives any capital gains. Only 5 percent of those earning under \$10,000 receive any; and this group receives only a little over one percent of the total tax give-away. Meanwhile, 88 percent goes to families earning over \$25,000. Over half goes to people earning over \$100,000.

But that is not the end of it. Many capital gains beneficiaries pay no tax at all. This is because no capital gains tax is due on property held until death.

Suppose a taxpayer bought \$5 million of stock in 1950. The company has flourished, and the stock is now worth \$15 million. If he sells the stock, the taxpayer pays the capital gains tax on the \$10 million increase in value. But if he holds the stock until he dies, neither he nor his heirs ever pays any capital gains tax on the \$10 million.

The best long-term solution to the capital gains loophole is to treat these gains like other income. Indeed, I will shortly introduce legislation to do just this. The investor would pay tax on 50 percent of the first \$10,000 of gains in any one year, but above that he would pay tax on the whole gain. This proposal will be introduced and considered separately from the tax reform package because it is a much more dramatic reform and is not as widely supported as the other provisions of this bill.

But the proposal here is not so broad. It closes the major loophole in the transfer of property at death. It provides that capital gains shall be taxed at death as proposed both by President Kennedy and by the Treasury Department in its comprehensive study of 1969. This alone would add \$2.0 billion to federal revenues.

Another serious loophole is the oil depletion allowance. This allows oil men to receive 22 percent of their income tax free.

In theory, the oil man gets the depletion allowance because his well is being "used up", in the same way that a businessman receives depreciation as his plant and machinery are wearing out.

There is one big difference, however. A businessman can claim depreciation on a machine up to the amount that it cost him. But the oil man can receive the depletion allowance year after year as long as the well is producing.

The result is hardly surprising. According to Treasury estimates, the cost of the average oil well was recovered 19 times in 1966. Meanwhile, the

20 top oil companies were making profits of \$4 3/4 billion and paying taxes at the rate of only 8 1/2 percent.

There is no good reason why the oil industry should receive this special treatment. Indeed, the Consad study prepared for the Treasury in 1968 concluded that total elimination of percentage depletion would have a minimal effect on our oil reserves.

However, the Tax Reform Act of 1972 follows the more modest proposal made by President Truman in 1950: it would simply reduce percentage depletion to 15 percent, thus saving the Treasury over \$400 million a year.

But not all the tax loopholes are as simple as capital gains and oil depletion. Some of them actually serve a socially useful purpose.

Consider, for instance, the tax exemption for state and local government bonds.

Because the interest from these bonds is tax-free, investors are willing to buy them at lower interest rates. As a result, hard-pressed local governments can raise funds at a relatively low cost with a saving to the local taxpayer.

This is one loophole that appears to make sense.

But the appearance is misleading. In fact, this is an extremely wasteful way of helping state and local governments. And the beneficiaries of this waste--as usual--are the very rich.

Here is how it works. Suppose corporate bonds are paying 7 percent, while tax-free local government bonds pay 4 percent.

For the average wage-earner, his \$100 corporate bond yields him \$7. He pays \$1.30 in federal taxes, but the remainder--\$5.70--is still more than the \$4 he could get from the tax-exempt bond. However, for the millionaire--in the 70 percent tax bracket--the \$7 corporate bond dividend really means \$2.10 in income, because \$4.90 goes to the federal government in taxes. Obviously, he will prefer the \$4 dividend, tax-free.

In short, here is another tax give-away that benefits only the rich.

True, this provision saves local governments about \$1 billion in interest costs. But the Federal Treasury loses about \$2 billion in tax income. The difference is about \$1 billion, of which over 80 percent goes to the richest one percent of the population.

The proposal in this bill allows local authorities the choice of continuing to issue tax-exempt bonds, or of issuing taxable bonds and having the federal government pay 50 percent of the interest cost. Since the 50 percent interest subsidy is worth much more than the lower interest cost resulting from the tax exemption, state and local governments will have a strong incentive to issue taxable bonds. At the same time, the new provision in no way violates their freedom of choice.

A similar proposal was passed by the House in 1969.

The effect of this change is to give an additional \$1 billion of federal funds--now benefitting investors--to state and local governments. Indeed, combined with the \$16 billion that would be returned directly to state and local governments under my proposal, this in effect makes a total of \$17 billion that could be used to finance the local schools, or pay for property tax relief.

Numerous other tax changes are also needed.

We should substitute a \$150 credit for the \$750 personal exemption. At present, every taxpayer gets a \$750 deduction for each member of his family.

The problem is that this deduction is worth \$105 to the low income taxpayer and \$525 to the man in the 70 percent bracket. A \$150 credit would put everyone on the same footing, give a sizeable tax cut to most lower and middle income families, and raise \$1.9 billion for the Federal Treasury.

We should repeal the accelerated depreciation system (ADR). Originally, we were told that this depreciation speed-up would help the economy because it would encourage businessmen to invest more, and this, in turn, would create jobs. But the ADR system has now been in effect over a year, and it is hard to find an economist who believes it has helped anyone but corporate stockholders. Meanwhile, it is costing the rest of us about \$3 billion a year.

We should close the real estate loophole. A rich investor can put up an apartment building, take accelerated depreciation on it, and use the depreciation to shelter from tax his other ordinary income, such as salary and dividends. Moreover, if he then sells the building at a profit, he can frequently receive favorable capital gains treatment on part of it. Changing these provisions will increase federal revenues by up to \$1 billion annually.

We should beef up the minimum tax adopted in the 1969 Tax Reform Act. This provision was supposed to end tax avoidance by the rich, by making even loophole income subject to a small tax. Unfortunately, the minimum tax has turned out to be a gentle "love tap" to the rich. This is because some income is not subject to the minimum tax; there are over-generous exemptions; and the tax is only 10 percent--about the average rate paid by the taxpayer earning \$12,000 a year. Changing these features will raise \$3 billion a year.

These eight proposals described so far will raise over \$11 billion a year in new federal revenues. There are 47 other proposed changes in the Tax Reform Act of 1972. Together, these would raise well over \$5 billion a year, to bring the annual total for the whole bill to over \$16 billion.

The exact formula for distributing these funds within a state has yet to be worked out. Certainly, it should give relatively greater assistance to areas of major need. Recently, at President Nixon's request, a comprehensive study of this question was started by the Advisory Commission on Intergovernmental Relations, an organization of federal, state and local government officials plus representatives of the public. This study is now in progress.

In the attached charts, it has been assumed--for illustrative purposes--that all the new federal revenues are distributed to the states on the basis of population, and that the states use the funds to cut property taxes.

These charts suggest the tremendous impact that the \$16 billion of tax reform revenues could have nationwide in reducing property taxes directly or in paying local education costs.

In the charts, column 1 gives the present property tax rates in every Wisconsin community; column 2 gives the rates that would result from a 30 percent reduction. For instance, Milwaukee would go from \$45 per thousand to \$31.5 per thousand.

Alternatively, if the new funds were used to cut only that portion of the property tax going to education in Wisconsin these taxes could be cut in half. In the charts, column 3 shows the property tax rates for education, and column 4 shows the results of a 50 percent reduction in these rates.

Although the formula for distributing the new federal funds must await the report of the Advisory Commission on Intergovernmental Relations, one change can--and should--be made now: property tax relief for the low-income elderly.

Property taxes place a particularly onerous burden on retired people. According to the Senate Special Committee on Aging, hundreds of thousands of older Americans are being driven from their homes because of prohibitive

property taxes and maintenance costs.

Under this proposal, in addition to the property tax relief resulting from the tax sharing program already described, the federal government would rebate part of the property taxes paid by homeowners over 65 with less than \$6,000 in income. The portion of the property tax rebated would depend on the individual's income. For instance, if household income is \$1,000, 75 percent of the property tax--up to \$270--would be rebated. If household income is \$3,000, the homeowner would have to pay the first \$60 in property taxes, and 75 percent of the remainder--up to \$225--would be rebated. Finally, at \$6,000, the rebate would be phased out.

This proposal would cost an estimated \$600 million. Similar programs exist in Wisconsin and several other states but the eligibility levels are usually far below \$6,000.

Of course, property tax relief for the elderly is only a small part of a much larger problem. The State Supreme Court decisions undermining the use of local property taxes in financing education have made some form of general property tax reform inevitable.

But to finance this reform, a comprehensive program to plug tax loopholes is far preferable to a new, national sales tax.

A major tax reform effort of this kind would make our tax system much more equitable. And it would allow taxes to be reduced for overburdened middle and lower income taxpayers.

Finally, it should be noted that the President's Commission on School Finance filed its report a few days ago. Its most important recommendation was that the states take over from the local districts the major burden of financing the schools. In view of the recent court decisions on the inequities of the locally-levied property tax for school purposes, it is inevitable that some such alternative method will necessarily be adopted. The Commission boldly described the problem. It stated that the system of public schools "is, today, in serious trouble, and if we fail to recognize it, our country's chance to survive will all but disappear." While their description of the crisis was bold, their solution was not. In view of their own conclusion one would think they might suggest a solution commensurate with the gravity of the problem they described. But no. They could describe a calamity but not how to cope with it. Somehow they dream that with a one billion dollar annual inducement from the Federal Treasury, state governments will magically find a way to assume major responsibility for financing local schools. It is far too little and much too late for this kind of palliative to be considered as a serious response to a challenge of "survival".

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SENATOR GAYLORD NELSON
 221 Old Senate Office Building
 Washington, D. C. 20510

PROPERTY TAX RATES IN WISCONSIN

Under the Nelson program, property taxes nationwide could be reduced by 30 percent. Alternatively, if this proposal were applied to school taxes alone, it would allow a 50 percent reduction of these taxes.

This table shows how much local property taxes could be reduced in each town, village and city in Wisconsin with over 1,000 population. Column 1 shows the present total property tax rate in each Wisconsin tax district, in dollars of tax per thousand dollars of property. Column 2 shows the results of a 30 percent reduction in these rates. Column 3 shows the present property tax rates used to finance the local schools. Column 4 shows the results of a 50 percent reduction in these rates.

The tax rates presented here are based on "full value". Each year, the Wisconsin Department of Revenue determines the actual market value of general property throughout the state. The "full value" tax rate is simply the total property tax paid divided by the actual market value of the property. These tax rates have been computed for every tax district in the state, and are comparable. The Department of Revenue also lists property tax rates based on local assessments. Since different tax districts assess at differing percentages of full value, these tax rates are not comparable, and therefore have not been reproduced here.

Towns, Villages and Cities over 1,000 Population

Tax District	Total Property Tax Rate (Present)	Total Property Tax Rate (30% Reduction)	Property Tax Rate for Education (Present)	Property Tax Rate for Education (50% Reduction)
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[Rates in dollars per thousand]

Adams County

Cities:

Adams	32.36	22.65	17.27	8.635
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Ashland County

Cities:

Ashland	34.43	24.10	19.72	9.86
Mellen	37.37	26.159	25.57	12.785

Barron County

Towns:

Rice Lake	28.02	19.614	19.25	9.625
Stanley	29.96	20.972	20.43	10.215

Cities:

Barron	34.39	24.073	20.99	10.495
Chetek	33.29	23.303	20.80	10.40
Cumberland	36.28	25.396	22.56	11.28
Rice Lake	33.57	23.499	21.91	10.955

Bayfield County

Cities:

Washburn	39.30	27.51	22.80	11.40
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Brown County

Towns:

Allouez	28.69	20.053	18.79	9.395
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Ashwaubenon	27.22	19.054	18.77	9.385
Bellevue	26.03	18.221	17.80	8.90
De Pere	24.78	17.346	17.75	8.875
Eaton	26.68	18.676	17.67	8.835
Glenmore	25.02	17.514	16.91	8.455
Hobart	26.22	18.354	16.50	8.25
Holland	23.86	16.702	18.13	9.065
Humboldt	26.54	18.578	18.44	9.22
Lawrence	24.44	17.108	17.21	8.605
Morrison	25.72	18.004	17.47	8.735
New Denmark	26.92	18.844	17.76	8.88
Pittsfield	22.63	15.981	15.85	7.975
Scott	22.04	15.428	17.82	8.91
Suamico	23.14	16.198	15.91	7.955
Wrightstown	24.25	16.975	16.95	8.475
Villages:				
Denmark	28.30	19.810	20.21	10.105
Howard	21.97	15.379	16.29	8.145
Pulaski	32.21	22.547	19.31	9.655
Wrightstown	28.85	20.195	18.35	9.175
Cities:				
De Pere	31.72	22.204	18.03	9.015
Green Bay	32.70	22.890	19.53	9.765
<u>Buffalo County</u>				
Cities:				
Fountain City	40.59	28.413	22.39	11.195
Mondovi	37.76	26.432	20.45	10.225
<u>Calumet County</u>				
Towns:				
Brillion	24.63	17.241	16.82	8.41
Brothertown	30.82	21.574	20.51	10.255
Charlestown	32.50	22.75	20.51	10.255
Chilton	32.85	22.995	20.66	10.33
Harrison	23.98	16.786	19.72	9.86
New Holstein	31.49	22.043	20.57	10.285
Rantoul	25.06	17.542	18.50	9.45
Stockbridge	28.59	20.013	20.43	10.215
Woodville	25.97	18.179	18.40	9.20
Cities:				
Appleton	28.98	20.286	18.65	9.325
Brillion	24.46	17.122	16.61	8.305
Chilton	27.24	19.068	23.96	11.98
New Holstein	30.13	21.091	20.71	10.355
<u>Chippewa County</u>				
Towns:				
Anson	20.40	14.280	15.88	7.94
Delmar	25.57	17.899	17.31	8.655
Eagle Point	19.30	13.510	16.08	8.04
Edson	24.21	16.947	17.66	8.83
Hallie	18.10	12.67	13.42	6.71
Lafayette	19.01	13.307	15.94	7.97
Wheaton	22.06	15.442	16.36	8.18
Cities:				
Bloomer	36.52	25.564	22.09	11.045

Chippewa Falls	28.77	20.139	13.60	6.80
Cornell	31.60	22.12	22.63	11.315
Stanley	28.42	19.894	17.96	8.98

Clark County

Cities:

Abbotsford	39.60	27.72	23.24	11.62
Greenwood	40.96	28.672	27.84	13.92
Loyal	39.98	27.986	33.85	16.925
Neillsville	38.84	27.188	19.84	9.92
Owen	34.76	24.332	25.42	12.71
Thorp	36.77	25.739	23.14	11.57

Columbia County

Towns:

Dekorra	23.88	16.716	19.92	9.96
Lodi	19.76	13.832	17.63	8.815
Wyocena	20.87	14.609	18.83	9.415

Villages:

Pardeeville	29.07	20.349	22.35	11.175
Poynette	30.79	21.553	20.65	10.325

Cities:

Columbus	32.02	22.414	19.62	9.81
Lodi	30.92	21.644	18.43	9.215
Portage	27.44	19.208	18.59	9.295
Wisconsin Dells	31.94	22.358	17.93	8.965

Crawford County

Cities:

Prairie du Chien	32.13	22.491	18.67	9.335
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Dane County

Towns:

Albion	23.73	16.611	19.65	9.825
Blooming Grove	23.80	16.66	19.24	9.62
Bristol	24.19	16.933	18.71	9.355
Burke	21.83	15.281	18.34	9.17
Christiana	25.76	17.932	21.91	10.955
Cottage Grove	24.68	17.276	20.79	10.395
Dunkirk	24.16	16.912	19.34	9.67
Dunn	24.90	17.430	21.39	10.695
Fitchburg	24.37	17.059	20.37	10.185
Madison	26.51	18.557	22.56	11.28
Middleton	30.46	21.322	25.45	12.725
Oregon	26.69	18.683	20.22	10.11
Pleasant Springs	24.91	17.437	20.52	10.26
Roxbury	23.75	16.625	19.76	9.88
Rutland	23.61	16.527	18.59	9.295
Springdale	21.81	15.267	17.58	8.79
Springfield	23.24	16.268	19.05	9.525
Sun Prairie	23.03	16.121	18.70	9.35
Verona	23.99	16.793	19.89	9.945
Vienna	23.07	16.149	17.05	8.525
Westport	23.30	16.310	19.36	9.68
Windsor	21.73	15.211	18.59	9.295

Villages:

Black Earth	31.32	21.924	24.15	12.075
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Cross Plains	30.24	21.168	22.86	11.43
Deerfield	27.92	19.544	21.40	10.70
Deforest	21.61	15.127	18.02	9.01
Maple Bluff	22.74	15.918	21.03	10.515
Marshall	28.55	19.985	20.57	10.285
Mazomanie	31.43	22.001	22.08	11.04
McFarland	30.46	21.322	24.02	12.01
Mount Horeb	27.27	19.089	17.36	8.68
Oregon	31.80	22.26	22.76	11.38
Shorewood Hills	25.56	17.892	19.98	9.99
Verona	30.12	21.084	22.52	11.26
Wauwaukee	28.51	19.957	19.97	9.985
Cities:				
Madison	32.56	22.792	20.29	10.145
Middleton	28.97	20.279	21.40	10.70
Monona	28.25	19.775	23.08	11.54
Stoughton	29.58	20.706	19.89	9.995
Sun Prairie	26.26	18.382	22.98	11.49
<u>Dodge County</u>				
Towns:				
Ashippun	28.34	19.838	21.89	10.945
Beaver Dam	20.86	14.602	15.45	7.725
Chester	19.06	13.342	16.94	8.47
Emmet	27.16	19.012	19.88	9.94
Fox Lake	22.92	16.044	15.63	7.815
Herman	30.57	21.399	22.86	11.43
Hubbard	26.33	18.431	17.76	8.88
Hustisford	27.20	19.040	18.10	9.05
Lebanon	31.05	21.735	21.03	10.515
Leroy	28.06	19.642	20.97	10.495
Lomira	21.20	14.840	15.09	7.545
Lowell	25.61	17.927	17.89	8.945
Oak Grove	27.25	19.075	20.88	10.44
Rubicon	31.62	22.134	23.76	11.88
Theresa	27.03	18.921	19.78	9.89
Trenton	22.51	15.757	16.97	8.485
Westford	23.69	16.583	16.62	8.31
Villages:				
Lomira	29.94	20.958	16.88	8.44
Randolph	29.66	20.762	19.90	9.95
Cities:				
Beaver Dam	30.89	21.623	18.61	9.305
Fox Lake	33.76	23.632	18.97	9.485
Horicon	32.40	22.680	20.38	10.19
Juneau	30.60	21.420	19.95	9.975
Mayville	29.73	20.811	22.36	11.18
Watertown	33.57	23.499	20.68	10.34
Waupun	28.97	20.279	18.42	9.21
<u>Door County</u>				
Towns:				
Brussels	23.14	16.198	17.55	8.775
Liberty Grove	19.37	13.559	13.47	6.735
Nasewaupee	22.19	15.533	17.33	8.665
Sevastopol	22.15	15.505	17.56	8.78

Cities:

Sturgeon Bay	31.36	21.952	17.89	8.945
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Douglas County

Towns:

Parkland	20.05	14.035	13.37	8.945
Superior	22.19	15.533	14.79	7.395

Cities:

Superior	35.66	24.973	20.31	10.155
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Dunn County

Towns:

Menomonie	23.51	16.457	17.15	8.575
Spring Brook	24.49	17.143	17.78	8.89
Tainter	23.23	16.261	16.60	8.30

Villages:

Colfax	34.09	23.963	20.83	10.415
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Cities:

Menomonie	35.73	25.011	20.82	10.41
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Eau Claire County

Towns:

Brunswick	22.09	15.463	17.99	8.995
Pleasant Valley	24.21	16.947	18.11	9.055
Seymour	19.85	13.895	20.78	10.39
Union	24.51	17.157	20.34	10.17

Washington	21.68	15.175	18.30	9.15
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Cities:

Altoona	30.61	21.427	21.04	10.52
Augusta	34.47	24.129	21.82	10.91
Eau Claire	29.40	20.580	21.12	10.56

Florence County

Towns:

Florence	27.26	19.082	17.21	8.605
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Fond du Lac County

Towns:

Alto	25.56	17.892	17.49	8.745
Ashford	24.30	17.010	16.97	8.485
Auburn	23.40	16.380	18.12	9.06
Byron	24.90	17.430	19.39	9.695

Calumet	24.93	17.451	19.13	9.565
Eden	20.44	14.308	17.37	8.685
Eldorado	24.66	17.262	18.73	9.365
Empire	20.23	14.161	19.55	9.775

Fond du Lac	22.20	15.540	18.13	9.065
Forest	22.59	15.813	17.12	8.56
Friendship	21.44	15.008	18.82	9.41
Lamartine	26.29	18.403	21.16	10.58

Marshfield	25.02	17.514	17.75	8.875
Osceola	24.56	17.192	18.55	9.275
Ripon	25.38	17.766	19.87	9.935
Taycheedah	23.68	16.576	19.10	9.55
Waupun	21.68	15.176	17.63	8.815

Villages:

Campbellsport	28.66	20.062	18.13	9.065
North Fond du Lac				
Lac	27.10	18.970	20.13	10.065

Cities:

Fond du Lac	37.70	26.390	22.29	11.145
Ripon	34.04	23.828	22.63	11.315
Waupun	31.54	22.078	20.28	10.14

Forest County

Towns:

Laona	29.62	20.735	20.79	10.395
Wabeno	30.57	21.399	16.10	8.05

Cities:

Crandon	32.51	22.757	17.37	8.685
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Grant County

Towns:

Hazel Green	26.07	18.245	12.39	9.695
Jamestown	24.46	17.122	12.30	9.65
Platteville	27.70	19.390	22.72	11.36
Potosi	30.62	21.434	22.26	11.13

South Lancaster	27.72	19.404	20.00	10.00
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Villages:

Cassville	10.17	7.497	10.71	5.355
Dickeyville	26.06	18.242	20.24	10.12
Muscoda	34.14	23.898	23.13	11.565

Cities:

Boscobel	34.79	24.353	21.38	10.69
Cuba City	31.05	21.735	20.19	10.095
Fennimore	36.02	25.214	22.00	11.00
Lancaster	33.30	23.310	23.37	10.685
Platteville	34.61	24.227	22.97	11.485

Green County

Towns:

Clarno	25.34	17.738	18.69	9.345
Jefferson	25.36	17.752	19.00	9.50
Monroe	23.50	16.450	17.66	8.83

Villages:

New Glarus	30.62	21.434	23.43	11.715
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Cities:

Brodhead	34.53	24.171	22.48	11.24
Monroe	27.57	19.299	19.23	9.615

Green County

Towns:

Brooklyn	21.94	15.358	17.18	8.59
Green Lake	23.44	16.408	18.47	9.235

Cities:

Berlin	26.14	18.298	17.99	8.995
Green Lake	26.16	18.312	16.86	8.43
Markesan	28.52	19.964	20.38	10.19
Princeton	26.72	18.704	18.84	9.42

Iowa County

Towns:

Arena	28.06	19.642	19.23	9.615
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Dodgeville	28.35	19.845	19.78	9.89
<u>Cities:</u>				
Dodgeville	35.14	24.598	20.64	10.955
Mineral Point	39.87	27.909	21.91	10.955
<u>Iron County</u>				
<u>Towns:</u>				
Mercer	27.14	18.998	18.11	9.055
<u>Cities:</u>				
Hurley	43.17	30.219	22.55	11.275
<u>Jackson County</u>				
<u>Cities:</u>				
Black River Falls	37.79	26.453	22.97	11.485
<u>Jefferson County</u>				
<u>Towns:</u>				
Aztalan	21.48	15.036	19.00	9.50
Cold Spring	24.55	17.185	21.13	10.565
Concord	24.40	17.080	19.60	9.80
Farmington	24.93	17.451	20.13	10.065
Ixonia	27.22	19.054	21.15	10.575
Jefferson	19.34	13.538	18.03	9.015
Koshkonong	23.34	16.338	20.68	10.34
Lake Mills	22.44	15.708	19.22	9.61
Milford	21.24	14.868	18.16	9.08
Oakland	25.06	17.542	22.73	11.365
Sullivan	23.20	16.240	18.73	9.365
Watertown	26.74	18.718	20.02	10.01
<u>Villages:</u>				
Palmyra	31.42	21.994	22.43	11.215
<u>Cities:</u>				
Fort Atkinson	30.03	21.021	20.37	10.185
Jefferson	29.10	20.370	18.67	9.335
Lake Mills	26.67	18.669	18.21	9.105
Waterloo	29.25	20.475	23.16	11.58
Watertown	33.26	23.282	20.39	10.195
Whitewater	37.29	26.103	23.21	11.605
<u>Juneau County</u>				
<u>Cities:</u>				
Elroy	35.21	24.647	21.10	10.55
Mauston	38.56	26.992	23.28	11.64
New Lisbon	39.96	27.972	23.68	11.85
<u>Kenosha County</u>				
<u>Towns:</u>				
Brighton	26.67	18.669	20.64	10.32
Bristol	29.13	20.391	23.28	11.64
Paris	26.78	18.746	25.06	12.53
Pleasant Prairie	27.08	18.956	21.25	10.625
Randall	28.83	20.181	23.20	11.60
Salem	31.47	22.029	25.80	12.90
Somers	25.81	18.067	21.51	10.955
Wheatland	29.53	29.671	23.76	11.88

Villages:

Paddock Lake	36.35	25.445	25.67	12.835
Silver Lake	39.17	27.419	28.67	14.335
Twin Lakes	34.11	23.877	25.75	12.875

Cities:

Kenosha	36.30	25.41	20.66	10.33
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Kewaunee County**Towns:**

Carlton	21.26	14.882	16.86	8.43
Luxemburg	26.47	18.529	18.47	9.235
Montpelier	24.47	17.129	16.78	8.39
Red River	22.96	16.072	16.01	8.005
W. Kewaunee	25.91	18.137	18.62	9.31

Cities:

Algoma	32.54	22.778	21.49	10.745
Kewaunee	28.88	20.216	18.20	9.10

La Crosse County**Towns:**

Campbell	18.90	13.230	14.50	7.25
Farmington	30.26	21.182	21.99	10.995
Greenfield	24.96	17.472	17.68	8.84
Hamilton	26.61	18.627	21.43	10.715
Medary	19.47	13.629	18.63	9.315
Onalaska	24.75	17.325	20.45	10.225
Shelby	19.41	13.587	13.53	6.765

Villages:

Holmen	29.91	20.937	23.62	11.81
West Salem	30.07	21.049	19.99	9.995

Cities:

La Crosse	25.30	17.710	15.14	7.570
Onalaska	28.20	19.740	21.04	10.52

Lafayette County**Cities:**

Darlington	39.03	27.351	21.49	10.745
Shullsburg	29.45	20.615	17.98	8.990

Langlade County**Towns:**

Antigo	27.23	19.061	18.52	9.260
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Cities:

Antigo	38.26	26.782	19.47	9.735
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Lincoln County**Towns:**

Bradley	22.32	15.624	14.34	7.17
Merrill	26.03	18.221	17.70	8.850
Pine River	27.37	19.159	18.06	9.03
Scott	28.10	19.670	19.10	9.55

Cities:

Merrill	37.43	26.101	18.27	9.135
Tomahawk	30.77	21.539	23.75	11.875

Manitowoc County**Towns:**

Cato	27.85	19.495	18.20	9.10
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Cooperstown	26.77	18.739	18.09	9.045
Franklin	28.44	19.908	18.77	9.385
Gibson	29.31	20.517	17.81	8.905
Kossuth	25.59	17.913	16.82	8.410
Liberty	29.84	20.888	18.51	9.255
Manitowoc	22.28	15.596	16.48	8.24
Manitowoc Rapids	24.73	17.311	16.37	8.185
Meeme	30.39	21.273	22.69	11.345
Mishicot	25.42	17.794	17.90	8.950
Newton	25.27	17.689	16.96	8.480
Schleswig	30.29	21.203	22.80	11.400
Two Rivers	24.09	16.863	17.90	8.950
Cities:				
Kiel	35.20	24.640	32.84	16.42
Manitowoc	30.85	21.595	18.26	9.130
Two Rivers	31.68	22.176	19.20	9.60
<u>Marathon County</u>				
Towns:				
Hull	29.99	20.993	22.00	11.00
Kronenwetter	26.37	18.459	20.08	10.04
Maine	24.50	19.150	20.02	10.01
McMillan	26.30	18.410	19.80	9.900
Rib Mountain	23.51	16.457	18.40	9.20
Rietbrock	31.89	22.323	22.58	11.29
Stettin	23.25	16.275	20.02	10.01
Texas	28.43	19.901	19.96	9.980
Wausau	26.13	18.291	20.37	10.185
Weston	21.50	15.050	15.99	7.995
Villages:				
Marathon	32.89	23.023	23.00	11.50
Rothschild	29.90	20.930	21.84	10.92
Spencer	34.47	24.129	22.20	11.10
Stratford	31.02	21.714	20.25	10.125
Cities:				
Mosinee	26.17	18.319	19.73	9.865
Schofield	30.91	21.637	20.03	10.015
Wausau	34.61	24.227	21.30	10.65
<u>Marinette County</u>				
Towns:				
Grover	24.89	17.423	17.34	8.67
Peshtigo	24.11	16.877	19.91	9.955
Porterfield	23.30	16.310	16.52	8.26
Pound	22.22	15.554	15.59	7.795
Stephenson	26.16	18.312	17.45	8.725
Villages:				
Niagara	33.09	23.163	19.27	9.635
Cities:				
Marinette	34.36	24.052	21.68	10.84
Peshtigo	30.24	21.168	20.86	10.43
<u>Marquette County</u>				
Villages:				
Montello	30.77	21.539	20.42	10.21

Milwaukee CountyVillages:

Bayside	35.02	24.514	23.30	11.65
Brown Deer	36.75	25.725	24.04	12.02
Fox Point	35.77	25.039	24.65	12.325
Greendale	34.85	24.395	22.77	11.385
Hales Corners	36.22	25.354	23.86	11.93
River Hills	33.56	23.492	21.27	10.635
Shorewood	38.08	26.656	21.91	10.955
West Milwaukee	33.39	23.373	15.89	7.945
Whitefish Bay	36.93	25.851	24.53	12.265

Cities:

Cudahy	38.50	26.950	22.21	11.105
Franklin	36.15	25.305	23.98	11.99
Glendale	29.35	20.545	16.95	8.475
Greenfield	32.87	23.009	21.36	10.68
Milwaukee	44.97	31.479	20.81	10.405
Oak Creek	28.81	20.167	21.60	10.80
Saint Francis	38.68	27.076	22.40	11.20
S. Milwaukee	36.54	25.578	21.44	10.72
Wauwatosa	30.43	21.301	16.64	8.320
West Allis	33.84	23.688	14.97	7.485

Monroe CountyTowns:

La Grange	27.21	19.047	20.08	10.04
Little Falls	29.50	20.650	20.03	10.015
Sparta	27.66	19.362	19.41	9.705

Cities:

Sparta	31.35	21.945	20.21	10.105
Tomah	35.91	25.139	20.41	10.205

Oconto CountyTowns:

Chase	27.11	18.977	18.26	9.130
Little Suamico	29.79	20.853	19.98	9.990

Cities:

Gillett	30.28	21.196	18.24	9.12
Oconto	40.23	28.161	20.73	10.365
Oconto Falls	34.82	24.374	22.54	11.270

Oneida CountyTowns:

Crescent	19.83	13.881	16.04	8.020
Minocqua	22.06	15.442	12.04	6.020
Newbold	19.12	13.384	14.78	7.390
Pelican	20.38	14.266	16.38	8.190
Pine Lake	22.49	15.743	17.52	8.76
Three Lakes	21.82	15.274	14.93	7.465
Woodruff	20.57	14.399	13.90	6.95

Cities:

Rhinelander	31.71	22.197	18.50	9.25
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Outagamie CountyTowns:

Buchanan	23.87	16.709	19.03	9.515
Center	23.73	16.611	17.58	8.79

Cicero	26.72	18.704	20.68	10.34
Dale	24.37	17.059	20.08	10.04
Ellington	22.25	15.575	18.13	9.065
Freedom	21.89	15.323	17.45	8.725
Grand Chute	22.62	15.834	18.20	9.100
Greenville	23.81	16.667	19.49	9.745
Oneida	25.40	17.780	19.04	9.520
Seymour	26.72	18.704	20.46	10.23
Vandenbroek	25.04	17.528	19.84	9.920
Villages:				
Combined Locks	27.90	19.530	19.51	9.755
Hortonville	25.90	18.130	19.12	9.56
Kimberly	28.49	19.943	18.90	9.45
Little Chute	29.10	20.370	18.22	9.11
Cities:				
Appleton	28.81	20.167	17.86	8.93
Kaukauna	29.79	20.853	19.00	9.50
New London	31.52	22.064	19.95	9.975
Seymour	35.73	25.011	22.26	11.13
<u>Ozaukee County</u>				
Towns:				
Belgium	25.44	17.808	21.57	10.785
Cedarburg	20.83	14.581	19.65	9.825
Fredonia	23.65	16.555	20.10	10.05
Grafton	22.49	15.743	22.62	11.37
Port Washington	20.64	14.448	17.84	8.92
Saukville	20.71	14.497	17.77	8.885
Villages:				
Fredonia	30.61	21.427	23.17	11.585
Grafton	26.75	18.725	22.52	11.26
Saukville	24.99	17.493	19.07	9.353
Thiensville	28.72	20.104	25.74	12.87
Cities:				
Cedarburg	26.30	18.410	20.30	10.15
Mequon	28.24	19.768	24.22	12.11
Port Washington	22.11	15.477	19.92	9.96
<u>Pepin County</u>				
Towns:				
Waterville	29.29	20.503	18.36	9.18
Cities:				
Durand	37.06	25.942	20.75	10.375
<u>Pierce County</u>				
Towns:				
Ellsworth	29.39	20.573	20.44	10.22
River Falls	27.57	19.299	19.47	9.735
Trenton	28.48	19.936	20.38	10.19
Trimbelle	28.93	20.251	20.29	10.145
Villages:				
Ellsworth	32.53	22.771	21.25	10.625
Cities:				
Prescott	32.91	23.037	21.32	10.66
River Falls	30.80	21.56	20.58	10.29

Polk County

Towns:

Alden	26.71	18.697	20.05	10.025
Eureka	30.57	21.399	21.40	10.70
Farmington	25.95	18.165	19.62	9.81
Lincoln	26.42	18.494	18.16	9.08

Villages:

Osceola	32.52	22.764	20.61	10.305
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Cities:

Amery	30.57	21.399	20.55	10.275
St. Croix Falls	35.75	25.025	23.17	11.585

Portage County

Towns:

Carson	25.72	18.004	19.85	9.925
Grant	25.81	18.067	19.38	9.69
Hull	23.60	16.520	20.40	10.20
Plover	25.38	17.766	19.10	9.55
Sharon	29.20	20.44	21.96	10.98
Stockton	24.96	19.472	21.17	10.585

Villages:

Whiting	26.52	18.564	20.65	10.325
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Cities:

Stevens Point	34.90	24.430	22.26	11.13
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Price County

Towns:

Lake	25.07	17.549	18.61	9.305
Worcester	21.65	15.155	14.37	7.185

Cities:

Park Falls	29.45	20.615	17.84	8.92
Phillips	31.12	21.784	16.46	8.23

Racine County

Towns:

Burlington	25.27	17.689	17.21	8.605
Caledonia	28.23	19.961	20.39	10.195
Dover	29.18	20.426	22.20	11.10
Mt. Pleasant	27.45	19.215	20.81	10.405
Norway	29.75	20.825	23.70	11.85
Raymond	33.22	23.254	24.63	12.315
Rochester	23.29	19.803	21.34	10.67
Waterford	34.62	24.234	27.58	13.79
Yorkville	37.79	26.453	29.53	14.765

Villages:

Sturtevant	37.44	26.208	21.24	10.62
Union Grove	45.93	32.151	32.84	16.42
Waterford	40.28	28.196	26.02	13.01
Wind Point	22.95	16.065	22.92	11.46

Cities:

Burlington	33.29	23.303	27.02	13.51
Racine	37.71	26.397	21.02	10.51

Richland County

Towns:

Buena Vista	30.69	21.483	19.08	9.54
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Richland	29.86	20.902	18.56	9.28
Cities:				
Richland Center	38.52	26.964	20.01	10.005
Rock County				
Towns:				
Beloit	23.13	16.191	22.55	11.275
Bradford	21.74	15.218	17.91	8.955
Clinton	20.50	14.350	17.28	8.64
Fulton	21.32	14.924	19.42	9.91
Harmony	21.03	14.721	18.34	9.17
Janesville	20.23	14.161	18.85	9.425
Laprairie	22.70	15.890	19.16	9.58
Lima	23.18	16.226	21.11	10.555
Milton	22.79	15.953	19.92	9.96
Newark	23.26	16.282	17.45	8.725
Plymouth	22.48	15.736	17.21	8.605
Rock	24.82	17.374	21.33	10.665
Turtle	21.98	15.386	19.60	9.80
Union	22.48	15.736	17.27	8.635
Villages:				
Clinton	27.75	19.425	17.99	8.995
Cities:				
Beloit	30.54	21.378	19.46	9.73
Edgerton	31.98	22.386	20.24	10.12
Evansville	32.04	22.428	18.84	9.42
Janesville	30.74	21.518	21.92	10.96
Milton	27.77	19.439	19.92	9.96
Rusk County				
Cities:				
Ladysmith	39.19	27.433	25.83	12.915
St. Croix County				
Towns:				
Richmond	26.75	18.725	19.37	9.685
St. Joseph	25.36	17.752	19.42	9.70
Somerset	30.58	21.406	22.49	11.245
Star Prairie	26.45	18.515	19.80	9.90
Troy	26.73	18.711	20.42	10.21
Villages:				
Baldwin	31.40	21.980	21.70	10.85
North Hudson	24.16	16.912	19.76	9.88
Cities:				
Hudson	29.47	20.629	19.32	9.66
Sauk County				
Towns:				
Baraboo	27.43	19.201	19.61	9.805
Reedsburg	30.31	21.217	21.63	10.815
Villages:				
Lake Delton	28.32	19.824	17.48	8.74
Prairie du Sac	32.86	23.002	21.15	10.575

Sauk City	32.69	22.883	22.81	11.405
Spring Green	32.69	22,883	20,19	10,095
Cities:				
Baraboo	30.78	21.546	18.79	9.395
Reedsburg	32.73	22.911	21.38	10.69
<u>Sawyer County</u>				
Towns:				
Hayward	24.71	17,297	17.04	8.52
Cities:				
Hayward	27.16	19.012	17.68	8.84
<u>Shawano County</u>				
Towns:				
Angelica	23.94	16.758	18.66	9.33
Belle Plaine	25.21	17.647	18.31	9.155
Maple Grove	23.99	16.793	18.51	9.255
Richmond	22.86	16.002	17.59	8.759
Wescott	24.11	16.887	17.95	8.975
Cities:				
Shawano	28.58	20.006	18.44	9.22
<u>Sheboygan County</u>				
Towns:				
Greenbush	23.54	16.478	19.30	9.65
Herman	27.78	19.446	21.13	10.565
Holland	27.17	19.019	21.59	10.795
Lima	26.45	18.515	20.98	10.49
Lyndon	24.93	17.451	18.71	9.355
Mosel	27.39	19.173	20.99	10.495
Plymouth	22.32	15.624	17.60	8.800
Rhine	28.64	20.048	21.82	10.91
Scott	24.53	17.171	18.63	9.315
Sheboygan	23.57	16.499	21.29	10.645
Sheboygan Falls	27.40	19.180	22.16	11.08
Sherman	25.31	17.717	20.11	10.055
Wilson	23.78	16.646	18.99	9.495
Villages:				
Cedar Grove	33.95	23.765	24.96	12.48
Kohler	18.82	13.174	11.16	5.58
Oostburg	32.49	22.743	22.21	11.105
Rancom Lake	31.61	22.127	23.41	11.705
Cities:				
Plymouth	31.55	22.085	20.81	10.405
Sheboygan	35.31	24.717	26.35	13.175
Sheboygan Falls	34.16	23.412	25.69	12.845
<u>Taylor County</u>				
Towns:				
Little Black	32.61	22.827	19.40	9.70
Medford	29.65	20.755	17.75	8.875
Cities:				
Medford	34.93	24.451	20.50	10.25

Trempealeau County

Towns:

Arcadia	29.92	20.944	17.56	8.78
Ettrick	31.56	22.092	19.44	9.72
Gale	28.84	20.188	19.56	9.78
Hale	35.83	25.081	20.00	10.00
Preston	33.74	23.618	21.59	10.795
Trempealeau	29.35	20.545	19.85	9.925

Cities:

Arcadia	36.78	25.746	29.64	14.82
Blair	40.19	28.133	23.15	11.575
Galesville	38.57	26.999	19.73	9.865
Independence	42.34	29.638	25.88	12.94
Osseo	37.69	26.383	21.46	10.73
Whitehall	38.74	27.118	22.97	11.485

Vernon County

Towns:

Bergen	26.96	18.872	18.29	9.145
Viroqua	29.90	20.930	20.80	10.40

Cities:

Hillsboro	40.12	28.084	22.62	11.31
Viroqua	35.06	24.542	23.49	11.745
Westby	34.58	24.206	20.07	10.035

Vilas County

Towns:

Lac du Flambeau	17.21	12.047	10.70	5.35
Lincoln	13.96	9.772	10.25	5.125

Cities:

Eagle River	21.99	15.393	10.90	5.45
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Walworth County

Towns:

Bloomfield	25.11	17.577	20.33	10.165
Darien	28.60	20.020	24.74	12.37
Delavan	25.59	17.913	21.76	10.88
East Troy	25.70	17.990	19.91	9.955
Geneva	24.42	17.094	18.99	9.495
La Grange	25.44	17.808	20.21	10.105
Linn	21.94	15.358	15.51	7.755
Lyons	24.61	17.227	19.48	9.74
Richmond	26.66	18.662	21.35	10.675
Sharon	29.50	20.650	24.50	12.25
Spring Prairie	23.20	16.240	18.03	9.015
Sugar Creek	24.27	16.989	20.04	10.02
Troy	25.38	17.766	19.73	9.865
Walworth	24.04	16.828	20.08	10.04
Whitewater	28.31	19.817	23.08	11.54

Villages:

East Troy	30.11	21.077	22.25	11.125
Fontana	25.73	18.011	17.24	8.62
Genoa City	34.95	24.465	24.69	12.345
Sharon	35.14	24.598	26.80	13.40

Walworth	29.14	20.398	23.07	11.535
Williams Bay	28.09	19.633	19.35	9.675
<u>Cities:</u>				
Delavan	29.03	20.321	21.31	10.655
Elkhorn	29.23	20.461	20.19	10.095
Lake Geneva	27.87	19.509	18.70	9.35
Whitewater	35.95	25.165	22.90	11.45
<u>Washburn County</u>				
<u>Cities:</u>				
Spooner	32.42	22.694	23.89	11.945
<u>Washington County</u>				
<u>Towns:</u>				
Addison	23.26	16.282	18.56	9.28
Barton	28.10	19.670	24.52	12.26
Erin	29.64	20.748	26.09	13.045
Farmington	23.81	16.667	19.10	9.55
Hartford	30.42	21.294	26.02	13.01
Jackson	27.97	19.579	24.22	12.11
Kewaskum	21.02	14.714	19.77	9.885
Polk	19.82	13.874	16.91	8.455
Richfield	25.89	18.123	22.42	11.21
Trenton	27.72	17.404	25.92	12.96
Wayne	25.93	18.151	19.01	9.505
West Bend	25.88	18.116	24.55	12.275
<u>Villages:</u>				
Germantown	30.93	21.651	22.68	11.34
Kewaskum	27.69	19.383	20.75	10.375
Slinger	28.65	20.055	17.40	8.70
<u>Cities:</u>				
Hartford	34.43	24.101	26.25	13.125
Milwaukee	42.60	29.820	22.63	11.315
West Bend	35.39	24.773	27.23	13.615
<u>Waukesha County</u>				
<u>Towns:</u>				
Brookfield	22.54	15.778	20.03	10.015
Delafield	27.03	18.921	25.99	12.995
Eagle	27.30	19.110	24.80	12.40
Genesee	23.80	16.660	22.33	11.165
Lisbon	30.18	21.126	26.67	13.335
Merton	29.43	20.601	26.95	13.475
Mukwonago	26.14	18.298	25.48	12.74
Oconomowoc	25.19	17.633	22.20	11.10
Ottawa	25.36	17.752	23.65	11.825
Pewaukee	21.07	14.749	20.60	10.30
Summit	27.01	18.907	22.65	11.325
Vernon	29.09	20.363	26.92	13.46
Waukesha	18.60	13.020	19.13	9.565
<u>Villages:</u>				
Big Bend	33.45	23.415	30.06	15.03
Butler	30.04	21.028	24.15	12.075
Elm Grove	24.86	17.402	23.34	11.67
Hartland	36.56	25.592	30.02	15.01

Lannon	28.87	20.209	25.06	12.53
Menomonee Falls	29.93	20.951	22.98	11.49
Mukwonago	36.04	25.228	27.36	13.68
Pewaukee	32.75	22.925	25.60	12.80
Sussex	32.17	22.519	25.04	12.52
Cities:				
Brookfield	30.00	21.00	23.03	11.515
Delafield	29.08	20.356	24.83	12.415
Muskego	26.56	18.592	24.95	12.475
New Berlin	27.68	19.376	23.61	11.805
Oconomowoc	33.64	23.548	22.31	11.155
Waukesha	28.98	20.286	19.35	9.675
<u>Waupaca County</u>				
Towns:				
Farmington	20.84	14.588	15.09	7.545
Larrabee	25.05	17.535	18.02	9.01
Little Wolf	27.20	19.040	20.46	10.23
Mukwa	26.35	18.445	18.98	9.49
Royalton	26.50	18.550	20.38	10.19
Cities:				
Clintonville	32.17	22.519	20.17	10.085
Manawa	31.74	22.218	23.77	11.885
Marion	30.40	21.280	19.23	9.615
New London	34.48	24.136	20.89	10.445
Waupaca	33.98	23.786	16.53	8.265
Weyauwega	32.66	22.862	23.82	11.91
<u>Waushara County</u>				
Cities:				
Wautoma	31.53	22.071	20.05	10.025
<u>Winnebago County</u>				
Towns:				
Algoma	19.64	13.748	15.71	7.855
Black Wolf	23.25	16.275	19.35	9.675
Clayton	20.77	14.539	17.14	8.57
Menasha	22.29	15.603	16.79	8.395
Neenah	18.66	13.062	19.16	9.58
Nekimi	22.25	15.575	18.20	9.10
Omro	20.98	14.686	16.80	8.40
Oshkosh	20.18	14.126	19.18	9.59
Rushford	21.40	14.980	16.53	8.265
Utica	25.34	17.738	18.89	9.445
Vinland	19.37	13.559	17.54	8.77
Winchester	22.74	15.918	17.47	8.735
Villages:				
Winneconne	20.81	14.567	17.07	8.535
Cities:				
Menasha	31.61	22.127	15.69	7.845
Neenah	30.46	21.322	19.51	9.755
Omro	26.10	18.270	17.57	8.785
Oshkosh	31.35	21.945	19.82	9.91
<u>Wood County</u>				
Towns:				
Arpin	28.60	20.020	22.96	11.48

Grand Rapids	23.53	16.471	18.66	9.33
Lincoln	27.32	19.124	20.55	10.275
Marshfield	25.62	17.934	20.61	10.305
Port Edwards	21.67	15.169	22.74	11.37
Richfield	25.38	17.766	20.70	10.35
Rudolph	24.81	17.367	18.50	9.25
Saratoga	24.32	17.024	20.55	10.275
Seneca	20.02	14.014	17.88	8.94
Sigel	26.40	18.480	18.50	9.25
Villages:				
Port Edwards	24.09	16.863	18.70	9.35
Cities:				
Marshfield	31.12	21.784	17.93	8.965
Nekoosa	40.48	28.336	25.27	12.635
Wis. Rapids	33.38	23.366	20.58	10.29
Menominee County				
Towns:				
Menominee	31.95	22.365	14.48	7.24

001469

TONIGHT IS AN IMPORTANT EVENING FOR GREEN BAY AND
MANY OF YOU HERE.

IT'S A NIGHT WHEN YOU ARE RECOGNIZED BY YOUR COMMUNITY
FOR THINGS YOU HAVE UNSELFISHLY DONE FOR GREEN BAY AND
WISCONSIN.

WHAT THIS NIGHT MEANS IS THAT YOU ARE DEDICATED TO
MOVING GREEN BAY FORWARD--THAT STANDING STILL ISN'T GOOD
ENOUGH.

"FORWARD" IS WISCONSIN'S MOTTO.

LOOK BACK AT THE HISTORY OF THIS CITY AND THIS STATE,
WHETHER IT'S IN GOVERNMENTAL REFORM, PROGRESSIVE
INNOVATIONS IN HUMAN RIGHTS OR WHETHER IT'S WINNING FOOTBALL
CHAMPIONSHIPS, WISCONSIN HAS ALWAYS LED AMERICA FORWARD.

Tax Reform

2

L AND TODAY IN THE UNITED STATES SENATE YOUR ~~JUNIOR~~
 SENATOR--GAYLORD NELSON--AND I JOINED TOGETHER TO SPONSOR
ONE OF THE MOST COMPREHENSIVE TAX REFORM PROPOSALS

INTRODUCED THIS SESSION OF CONGRESS.

L THE TIME ^{is long overdue} ~~HAS COME~~ FOR TAX REFORM.

L THE TIME HAS COME TO CUT THE BURDEN OF THE PROPERTY
 TAX FOR THE PEOPLE OF WISCONSIN.

L THE TIME HAS COME TO REDUCE THE HEAVY COST ON THE
 INDIVIDUAL ^{Property} TAXPAYER OF YOUR SCHOOLS.

L THE TIME HAS COME FOR TAX JUSTICE FOR THE AMERICAN
WORKING FAMILY, THE AMERICAN BUSINESSMAN AND THE AMERICAN
FARMER.

THE TIME HAS COME FOR A TAX SYSTEM THAT SAYS TO THE
WEALTHY, TO THE SUPER-RICH, TO BIG BUSINESS, TO THE
INTERNATIONAL BANKER--YOU MUST PAY YOUR FAIR SHARE.

TODAY WE NEED LEADERSHIP IN GOVERNMENT THAT WILL SEE
TO IT THAT TAXES ARE FAIR FOR EVERYONE AND THAT NO ONE GETS
A SPECIAL DEAL.

TODAY, THE TAX SYSTEM IS RIDDLED WITH SPECIAL LINES,
SPECIAL LOOPHOLES, AND SPECIAL DEALS.

--IN 1969 AND 1970, OVER 300 AMERICANS MAKING BETTER
THAN \$200,000 A YEAR PAID NO INCOME TAX AT ALL.

--GIANT OIL COMPANIES MAKING OVER \$8 BILLION A YEAR PAY
LESS THAN 10 PERCENT IN TAXES.

--INTERNATIONAL BANKERS AND MULTINATIONAL CORPORATIONS

USE A HOST OF TAX DODGES AND SHELTERS, DUMMY CORPORATIONS,

Special designed
AND TRICKY EXPORT DEVICES TO AVOID PAYING TAXES,

--THE SUPER-RICH HIRE HIGH PRICED WASHINGTON AND NEW YORK

TAX LAWYERS TO MANIPULATE THE TAX LAWS SO THAT THEIR TAXES

WILL BE LESS.

~~--DOCTORS AND LAWYERS WITH BIG INCOMES PLAY WEEKEND
FARMER BY BUYING FARM PROPERTY AND DRAWING TAX DEDUCTIONS
WHILE THE FAMILY FARMER STRUGGLES TO MAKE A DECENT LIVING.~~

② L PUT SIMPLY, TAX LOOPHOLES MEAN THAT YOU HAVE TO PAY

MORE TAXES--MORE INCOME TAX, MORE SALES TAX AND MORE

PROPERTY TAX.

L THE TIME HAS COME TO SAY: "ENOUGH!"! *Stop, Look, & Listen*

L THE TIME HAS COME TO LIFT THE BURDEN OF THE PROPERTY

TAX ON THE PEOPLE OF WISCONSIN AND THE PEOPLE OF THIS NATION.

L AND WE CAN DO IT THIS YEAR.!

L HERE'S HOW:

L WE CAN CLOSE THESE UNFAIR LOOPHOLES BY GOING AFTER

THESE INTRICATE TAX HIDING PLACES: THE ASSET DEPRECIATION

~~RANGE~~, CAPITAL GAINS AT DEATH, THE OIL DEPLETION ALLOWANCE,

THE HOBBY FARMS, THE TAX DODGES AND TAX SHELTERS OF THE

ESTATES OF MILLIONAIRES,

L THESE AND 14 OTHER LOOPHOLES MUST BE CLOSED.

WE MUST BRING THESE LOOPHOLES INTO THE OPEN TO SHOW
WHAT THEY REALLY ARE ~~AT~~ DEVICES THAT THE BIG CORPORATE
INTERESTS AND THE SUPER-RICH USE TO MAKE YOU PAY MORE TAXES.

CLOSING THESE LOOPHOLES MEANS THAT THERE WILL BE
\$16 BILLION AVAILABLE TO REDUCE YOUR PROPERTY TAXES,

IN YOUR OWN HOMETOWNS AND RIGHT HERE IN GREEN BAY
PROPERTY TAXES ARE AT THE ALARMING LEVEL OF BETTER THAN
\$30 FOR EVERY \$1,000 OF ASSESSMENT.

THIS MEANS THAT IF YOU OWN AN AVERAGE HOME AND MAKE
\$12,000 A YEAR, PROPERTY TAXES ARE GOING TO COST YOU CLOSE
TO \$1,000. *— end*

BUT THAT ISN'T ALL. LET'S ADD IT UP.

--\$1,000 FOR PROPERTY TAXES

--\$1,100 FOR FEDERAL INCOME TAX

--SALES TAXES, STATE INCOME TAX, CIGARETTE TAX,

TELEPHONE TAXES, GASOLINE TAXES AND AMUSEMENT TAXES.

↳ BY THE TIME YOU FINISH PAYING THESE TAXES YOU ARE
GOING TO WORK ABOUT 15 HOURS OUT OF A 40-HOUR WEEK OR

3 HOURS OUT OF AN 8-HOUR DAY TO PAY YOUR TAXES.

↳ IF THE BILL SENATOR NELSON AND I ARE SPONSORING IS
PASSED, AND THE MONEY RETURNED TO OUR CITIES AND STATES

AS THE LAW WOULD REQUIRE, WE COULD MAKE A 30 PERCENT

REDUCTION IN YOUR LOCAL GOVERNMENT PROPERTY TAXES AND A

50 PERCENT CUT IN PROPERTY TAXES USED TO PAY FOR SCHOOLS.

AND FOR OUR SENIOR CITIZENS LIVING ON FIXED INCOMES,
UNDER \$6,000, THE FEDERAL GOVERNMENT WILL BE REQUIRED TO
REFUND PART OF THE PROPERTY TAX.

AND FOR THOUSANDS OF FAMILY FARMERS SADDLED WITH HIGH
PROPERTY TAXES WHICH FORCE THEM OFF THE LAND, THIS BILL
PROVIDES NEEDED RELIEF.

and WE DON'T NEED A VALUE-ADDED TAX WHICH IS ONLY A GIANT
SIZED NATIONAL SALES TAX.

WE SHOULD INSTEAD CLOSE THE LOOPHOLES AND SEND THE
MONEY BACK TO THE PEOPLE.

But getting this
I CAN TELL YOU HONESTLY, ~~GETTING~~ THE BILL ENACTED WILL
BE A TOUGH FIGHT.

ALL THE INTERNATIONAL FINANCIERS, THE CREDIT COMPANIES,
THE GIANT BANKS, THE ~~B~~ASTIONS OF THE WEALTHY, THE CONGLOMERATES,
AND THE GIANT CORPORATIONS WILL TRY TO DEFEAT US,

ALL THE SPECIAL INTERESTS WILL BE IN WASHINGTON,
WALKING THE HALLS OF CONGRESS TRYING TO STOP THIS LEGISLATION,

^{need not}
BUT THEY ~~WON'T~~ SUCCEED. THE PEOPLE OF WISCONSIN WON'T
LET THEM.

THE PEOPLE ARE TIRED OF PAYING HIGH PROPERTY TAXES--
WITH NO RELIEF IN SIGHT,

ALL OF US HERE--FROM THE WAGE EARNER TO THE SALARIED
EMPLOYEE TO THE SMALL INDEPENDENT BUSINESSMAN HAVE A STAKE
IN OUR TAX SYSTEM.

AND, WHEN WE TALK ABOUT TAX REFORM WE ARE NOT OUT
TO DAMAGE THE AMERICAN FREE ENTERPRISE SYSTEM.

∟ I AM FOR A THRIVING FREE ENTERPRISE SYSTEM.

∟ I AM FOR EXPANDED PRODUCTION.

∟ I AM FOR WORK! *Put America Back to work*

∟ I WANT A GROWING, PRODUCING NATION.

∟ I WANT OUR GOODS AND SERVICES TO BE SECOND TO NONE.

∟ I WANT OUR PEOPLE TO HAVE JOBS, TO BE ABLE TO BUY

THE THINGS THEY WANT.

∟ I WANT TO HAVE ECONOMIC EXPANSION.

∟ BUT THESE GOALS ARE BEST SERVED BY EQUITY AND JUSTICE

IN THE TAX SYSTEM.

TODAY AMERICA IS PRIVATELY WEALTHY AND PUBLICLY POOR.

WE SEE PUBLIC POVERTY ALL AROUND US. OUR STREETS NEED

FIXING, OUR HOSPITALS ARE INADEQUATE, OUR TRANSIT SYSTEM

IS 50 YEARS OUT OF DATE, OUR AIRPORTS ARE CONGESTED AND *often*

UNSAFE, AND WE HAVE TOO FEW SHIPS CARRYING OUR *American flag*

WE NEED JOBS FOR OUR PEOPLE, AND TOO MANY AMERICANS

LIVE IN THE FEAR OF CRIME.

LET'S NOT KID OURSELVES. CORRECTING OUR PROBLEMS IS

GOING TO TAKE MONEY. *A Commitment*

BUT CLOSING THE LOOPHOLES I HAVE SUGGESTED TODAY WILL
BRING OVER \$16 BILLION TO THE TREASURY.

✓ THAT'S A START, THAT'S A DOWN-PAYMENT ON CLEAN AND
SAFE NEIGHBORHOODS, BETTER SCHOOLS, MORE GOOD HOUSING AND
LOWER PROPERTY TAXES,

OUR COUNTRY CAN SURVIVE ONLY IF ITS INSTITUTIONS AND
VALUES ARE SUPPORTED BY THE PEOPLE.

✓ THE JAYCEES HAVE PROVED THIS HERE IN GREEN BAY AND
ACROSS THE STATE, FOR IT'S YOUR ORGANIZATION THAT STANDS FOR
PEOPLE-ORIENTED PROGRESS, AND IT'S YOUR ORGANIZATION THAT
STANDS FOR FAIRNESS.

✓ OVER 30 YEARS AGO FRANKLIN ROOSEVELT SAID: "THE TEST
OF PROGRESS IS NOT WHETHER WE ADD TO THE ABUNDANCE OF THOSE
WHO HAVE MUCH: IT IS WHETHER WE PROVIDE ENOUGH FOR THOSE
WHO HAVE TOO LITTLE."

THE TEST OF PROGRESS IS MUCH THE SAME TODAY.

WE CAN ONLY BEGIN TO MEET THAT TEST IF OUR TAX
SYSTEM IS FAIR AND IF GOVERNMENT FIGHTS AGAIN FOR YOU AND
ME AND FOR OUR FAMILIES.



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