POINTS OF VIEW

Taxing Internet companies for products is only right

hoever would have imagined a couple of years ago that an e-mail virus masquerading s a love letter would shut down computers all over the world? And those whose computers were infected last week now have a clear idea of just how dependent we've become on e-mail and computerized address books and JPEG picture files.

And that's just small beer com-pared to the profound impacts the Information Revolution will have throughout our entire society.
Take taxes, for instance.

With more than a third of all homes in America hooked up to the Internet, home shopping is turning out to be the biggest growth sector in the entire economy. And when you're shopping on amazon.com and click the "execute order" button, the one thing you won't find on your screen is a line detailing how much sales tax

you owe.
By contrast, when you shop at a local store in Michigan, you'll pay 6

percent state sales tax on most pur-chases, excepting things like food and medicine.

Most states and a few cities rely on the sales tax as a big part of their revenue base. Nationally, the sales tax produces around \$150 billion in taxes for states, which is about two-thirds of their total revenue. In Michigan, the sales tax last year produced \$6.4 billion, which is 17.5 percent of the total \$36.6 billion in total state rev-

Up to now, taxpayers who shop from catalogs or over the Internet have found it easy to ignore the ques tion of tax liability for their purchas-.

But anybody who filled out the Michigan income tox forms last month knows that this year, for the first time, there is a question on line 30 asking whether you owe "use tax" (another term for sales tax) on pur-chases you made from another state on which no tax was collected. You could either check the box marked



"no" --- in which case you might have been cheating on your taxes — or you could turn to page 11 to calculate how

Some people I know concocted an arbitrary — and low — number for their Internet purchases and computed a use tax obligation on this basis. Sure, they're cheating on their taxes. And no, they probably won't get

So the Information Revolution, through the entirely new phenome-non of home shopping via the Inter-net, threatens to undo a very big surprisingly, this is producing a whole lot of strange bedfellows and

Gov. John Engler, for instance, is normally a tax cutter. But he is also a governor who is responsible for maintaining the revenue base of his state. And State Treasurer Mark Murray estimates that something \$100 million in Michigan sales tax revenue on catalogs and Internet sales was lost last year. Gov. John Engler, for instance, is

last year.
So Gov. Engler went down to Washington to urge Congress to pass a law requiring companies that sell by catalogs or the Internet to collect sales taxes at the time the purchase is made and remit them directly to the relevant state. His testimony was compelling, even in making the dis-tinction between imposing new taxe (which he's against) and providing states with the ability to collect sale taxes already on the books (which he's

But the U.S. Congress, normally vigilant in maximizing revenue for

to pass a law that most people would regard as a big tax increase, especial-ly not in an election year. Moreover, a bunch of Engler's traditional (and very conservative) supporters—t Mackinac Center for Public Policy and the Michigan Federation of and the Michigan Federation of Young Republicans — are going after him as a big taxer, of all things. Engler replies that it's simply unfair to tax brick-and-mortar Michi-

n retail businesses but not tax Internet companies selling si oducts. He's absolutely right

But the topsy-turvy twists in the politics of the argument only demo strate how profound the consequences of the Information Revolution will

surely be as the years go by.

Phil Power is chairman of HomeTown Communications Network Inc., the company that owns this newspa-per. He welcomes your comments, either by voice mail at (734) 953-2047, Ext. 1880, or by e-mail at ppower@

Remember that teachers and their methods have an impact

COLUMNIST

oliticians of every stripe will weigh in this year on the issue of education. Some of what they say will be valid and useful. Some of what they say will be self-serving and

trite.
Education is a valid political issue, of course. Thank goodness in our democracy we can debate and decide

on issues as important as how and what our children are taught. But as a result of the political debate, we often focus on what is with our schools and forget to archnowledge what is right. For, by and large, we are extremely fortunate in this community to have educators who care about our kids. Thankfully, was care about our kids. Thankfully, teachers as a whole are blessed with an intense optimism in the power of education and a belief in the improvability of the human condition through knowledge and self-enlight-cument.

Teachers and their methods have a profound impact on our kids. As par-ents, we have only to look to our own life experience for examples of teaching genius. I may not have sat at the feet of Socrates, but for the impact some of my teachers had on me I would be hard-pressed to know the

My neighborhood in inner-city Los Angeles wasn't known for its intellec-tual fervor. But that didn't stop our teachers from challenging our minds despite the tough realities of most of our existence. Our teachers believed in us and our abilities in a time before standardized tests and the accompa-nying morass of charts, graphs and percentile rankings arrived on the scene to cloud teachers' missions and at times – perhaps – undermine their

Gilbert Highet wrote a book called "The Art of Teaching" in 1950. Half a

words still ring true

"Teaching is an art, not a science. It seems to me very dangerous to apply the aims and methods of science to human beings as indi-viduals, although a statistical principle can often be used to explain their

behavior in large groups and a scien-tific diagnosis of their physical struc-ture is always valuable. But a 'scientific' relationship between human beings is bound to be inadequate and beings is bound to be inadequate and perhaps distorted. Of course it is noc-essory for any teacher to be orderly in planning his work, and precise in his dealing with facts. But that does not make his teaching scientific." "Teaching involves emotions, which cannot be systematically appraised and employed, and human values.

and employed, and human values,

which are quite outside the grasp of science. A 'scientifically' brought-up child would be a pitiable monster. A 'scientific' marriage would be only a thin and crippled version of a true marriage. A 'scientific' friendship would be as cold as a chess problem. 'Scientific' teaching, even of scientific subjects, will be inadequate as long as both teachers and pupils are human both teachers and pupils are human

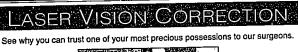
pengs.
"Teaching is not like inducing a chemical reaction: it is much more like painting a pieture or making a piece of music, or on a lower level like planting mustc, or on a tober teet the pattern a garden or writing a friendly letter. You must throw your heart into it, you must realize that it cannot all be done

must realize that it cannot all be done by formulas, or you will spoil your work, and your pupils, and yourself." So here's a 20-year belated thank you to Mr. Lomax for giving me an appresiation for the power of the writword; Mr. Haworth for taking a 13

ar-old's historical ponderings seriously; Mrs. Pfaendler for enlightening me on the human side of science; Mrs. Gregory for giving me the humor of Twain and the horror of Poe; Mr. Twain and the horror of roe; Mr.
Miller for helping me hear the music in French verb conjugations; Mr.
Cheechi for making geometry into a winnable game; Mr. Gamet for challenging me to see the possibilities in community activism; and Mr. Wright, my college counselor, for giving me the tools to change my can future. the tools to change my own future. You have made a big difference in my

life.
I trust your student will be able to look back at their time at Farmington High School and designate their own personal "Socrates." I know mine will. Thank you Farmington teachers!

ulie Devine is chairwoman of the mington High School Parent Advi-Julie Devine is chairu sory Board, a full-time mom, a 1984 graduate of Harvard University.



Call: (248) 352-2806 or (800) 676-EYES

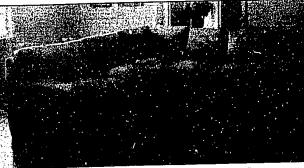


Website: Micheyecare.com

American Board-Certified Eye Surgeons

- 20 Years of Refractive Surgery Experience
- ver 16,000 Refractive Procedure Ownership of FDA-Approved Excimer Laser
- Pre-op and Post-op Care by Same Physician
- Low-interest financing
 Intacs: removable corneal rings
- Certified and experienced ophthalmologists
- INSTITUTE **MICHIGAN** EYECARE

Testimonial of a renowned plastic & reconstructive eye surgeon is available upon request.



may special + receive a pair of complimentary decorative pillows with your furniture purchase tup to \$400 value, see shop for details)

Quatrine

168 south old woodward avenue, birmingham 248.644.4705 mon-sat 10-6 sun 12-5

etan beach houston birmingham denver sania barbara dalles chicago san francisco corons del mai malnut crech

