# 'In Our Opinion . .

### Sideline Matters Cloud Vote

On Heart Of The Income Tax Issue

On Heart Of The Incom
Conservatives have become tired of
being labeled as flatly opposed to everything. The smarter conservatives,
therefore, avoid direct opposition to an
idea they don't like: instead, they bar
gain for changes they probably won't
be able to get and finally vote "no" on
the grounds the new proposal isn't good
enough or is poorly drafted.
State Sen. George Kuhn, R.West
Bloomfield, as wily a conservative as
there is, seemed to be following that
technique when he voted against the
unsuccessful state income tax full that
was part of Gov. Romney's fiscal reform package. Kuhn's stated reasons
are several, but they can be boiled
down into two categories.
FIRST, HE complained about the
lack of limitation on the proposed income tax rates. He cited a "tradition"
in Michigan of popularly voted limitations on taxes — most notably the constitutional limitations on the sales tax
(four per cent) and the property tax
(15 mills).
Under close inspection, that reasoning is seen to have flaws.
There is no limitation on the cigar-

(15 mills).

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There is no limitation on the cigarette or tobacco tax. There is no limitation on the leight of the control of the liquor tax or the beer tax.

There is no limitation on amusement taxes. There is no limitation on state park entrance fees. There is no limitation on the hotel tax.

The basic reason there are no limitations on those taxes is probably that historically they were the ones most popular among rural conservatives who dominated the Legislature for years on end.

Whatever the reason, it seems to us that for every tax Sen. Kuhn can cite that has a constitutional or popular limitation, an equal number of taxes can be listed which don't have limitations.

The series no clear tradition of rate limitations or taxes in Michigan.

limitations on taxes in Michigan.
SECOND, SEN. KUHN contends that if there is to be a state income tax, then

#### Leading The Way Through Poverty

Hrough Foverty

We came across an astounding and perplexing item in the recent newsletter of the Oakland County Council on Economic Opportunity. We quote it verbatim and without comment, except to ask: What does this have to do with poverty? It says:
"Information on Robert's Rules of Order and other leadership techniques is being offered almost 30 county residents from target poverty areas. The residents are participating in a Community Action Leadership Training Program. It is co-sponsored by OCCEO, the UAW Education Department and the UAW Leddership Studies Center.
"The first in a series of six weekly

ment and the UAW Leadership Studies Center.

"The first in a series of six weekly evening sessions was held March 23 in the Tribune Auditorium, Royal Oak. Subsequent sessions will be held around the county between now and May 1.

"The program is designed to give grass roots residents improved skills in communications and leadership techniques. It was planned by Henry C. Alting, OCCEO's training coordinator, and is being conducted by Mal Evans of the UAW Education Department."

cities should be made to surrender their power to levy an income tax on non-residents who work there; he also cites a concern about the possibility of income taxes at many levels — federal, state. city, even school district and county.

income taxes at many levels — federal, state city, even school district and county.

The composition to the city income tax on non-residents is based on the hold bromide of "taxation without representation." The trouble with the theory is that it is never applied across the total total taxes on non-residents.

No one, foexample, says that tourists from other states should be exempted from Michigan's sales taxes, gasoline taxes, total taxes, fishing license charges, state park entrance fees, add in the composition of the

voue against isseal reform in Michigan in 1967.

Finally, Sen. Kuhn — and a number of state income tax critics, for that matter — point to a fear that there will be a proliferation of income taxes at all levels of government.

This fear stems from the erroneous theory that certain kinds of taxes have been "pre-empted" by certain levels of government — that the income tax belongs to the federal government, the sales tax to the state government, properly taxes to local government and so on.

Actually, the first principle of terms.

perty taxes to local government and so on.

Actually, the first principle of taxation is that all taxes are eventually paid out of income. (The only exception is when taxes exceed income, in which case they must be paid out of capital.) The income tax is paid out of income; the sale stax, out of income; the property tax, out of income — every tax is an income tax.

If it's wrong for the federal, state, and local governments all to be supported by income taxes, then it follows that it's wrong to have more than one level of government.

And if it's not wrong to have federal, state and local governments, then it's not wrong for each to be supported by an income tax.

GOV. ROMNEY has made the case clear.

an income tax.

GOV. ROMNEY has made the case clear.

His budget and tax messages showed that, even without any major new programs, it will take new sources of revenue to keep the level of state aid and services we already have. To keep that level, there will have to be fiscal reform, and this means a state income tax.

The issue is not city income taxes, or limitations on income taxes, or limitations on income taxes, or any sideline matter. The issue is whether we want the same levels of school aid college instruction, mental health programs and state police protection and whether we are grown up enough to accept the income tax as the method of payment.

#### On Beautifying Our Roadsides: If You Can't Lick 'Em, Join 'Em

In Enterprise editorials, besides sometimes ripping apart a govern-mental practice or bill, we like to make constructive, positive suggestions,

too.
This week's suggestion has to do with and state highways, along with

roads and state nignways, along wun our lovely parks.

The most common sort of trash, a casual survey reveals, is the discarded beer can. Beer being a delightful re-freshment, especially in warm weath-er, more and more empty beer cans are dotting our landscape each week-end

has been tried, and has failed.

And it won't do any good to outlaw the manufacture and sale of beer.

Let us, then, proceed on the theory that, if you can't lick 'em, join 'em.

Let us require by state and federal statute that the background of beer cans be grass-green, and that the cans be decorated with actual-size pictures of wildflowers.

From a distance, one will be unable to distinguish between a beer can and a real flower. We can all stop hollering at the Oakland County Road Commission about its real or alleged failure to clean up the roads. And our "flower" decorated thoroughfares will be much more attractive on a spring day.

Public Letterbox

Fred M. Warner, general merchant, owned this building on the south side of Grand River, near Farmington Rd. After it was destroyed by fire, it was reptaced by a one-story structure in which the Farmington Paper and Office Supply Co. Is now located.

warner was one of Farmington's most notable citizens having become Michigan's youngest secretary of state in 1900, served in that office for two terms and subsequently became the first Michigan governor to serve for three consecutive terms.

He later established a large cheese factory in Farmington, helped found and

## Teen Letterbox

was president of the Farmington Savings Bank. He was vice president of the Detroit United Bank and had interests in other Michigan financial institutions.

The Farmington Masonic Lodge held meetings from 1874 to 1876 on the second floor of the building. The young man holding up the light pole is Fred L. Cook, a lodge member for many years. The lady in the doorway is Cook's wife, Ana, and immediately to the left of Cook is Fred Pauline, another member of the Farmington Lodge The other men in the picture (and the horse) remain unidentified. The picture was loaned by the Raiph Everts.

In Old Farmington: Saga of a Merchant Prince.

Here's a typical family problem that the Greater Farmington Youth Guidance staff runs across. The teen's complaint generally runs like this:

DEAR T. L.:

I'm a high school girl and share a bedroom with my 12-year-old sister. I would like a room of my own, but that's impossible.

My little sister goes through my dressere drawers, tries on my cosmetics and uses my hair rollers. I think she even reads my diary. I have no privacy at all.

I'm the neat type and she leaves her clothes and books and records scattered about so that the room is messy and I have to pick up. My mother doesn't If you have a problem you can't cope

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