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COMMENTS ON TAXPAYER BILL OF RIGHTS

MICHAEL BUTERA*

I really wish this conversation about TABOR were about public policy and whether these ideas will serve the broad interests of generations to come. I happen to believe strongly that this is not about good public policy at all; I think that this is about raw politics. Let me try to outline why I feel that way.

I believe this state and this nation are at one of those points in our history where there is a huge philosophical divide within the country. If I were to outline it, it would be something like this: There are a group of people that believe any individual—no matter who they are, where they come from, or what their circumstances—that if they just try hard enough, they can pick themselves up by their own bootstraps, and they can do well. I think there are people who think that the only kind of good government is less government. They do not care about whether government has proper and important duties to perform on behalf of its citizens; that is why they talk about taxpayers instead of citizens. And I think there is a group of people who believe, in the end, that markets will always prevail. They will always work it out just fine.

There is another group of people who simply do not believe in those three things in the same way. For example, it is not that people should not work to pick themselves up as individuals; it is whether they are able to pick themselves up as individuals. Walk into any classroom in this state on any day, and you will see young people in the room who, no matter how hard they try, no matter how hard they work, they will not achieve because they do not have an opportunity to achieve. Their life was not given to them in the same way as others. As for less government, I would be in favor of more efficient and effective quality government. And as for the markets, any system that is totally and completely unregulated is probably a bad system.

So having identified this philosophic divide, let us take a quick look at TABOR and its impact on education. In this state, the share of property taxes that go to public education has been on a steady decline since the imposition of revenue controls and the qualified economic offer. It is just a fact. The share of property taxes in this state that go to education has declined. And what has resulted from that decline from a productivity standard? From a

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productivity standard, it is interesting: Wisconsin has among the finest schools in the nation, bar none. Number one in ACT scores, one of the highest graduation rates, one of the lowest dropout rates, and I could go on and on with those figures. It is unfortunate that in some of our most deprived and poorest areas of the state, we have not achieved, for those children, as much as we should. But nonetheless, we have done a good job. And for that, the people who work in those institutions have had their wages go from 13th in the nation to 23rd in the nation. TABOR supporters might say, "Well, you know, their wages may have gone down, but they have great health care." You know the truth of the matter is, teachers in the public school systems in the state do have good health care. But you know what? They had good health care when they were 13th in the nation, too. What you are asking for is to lower the quality of their life.

Teachers are walking with their feet, in this state, every year. We are about to have one of the most serious shortages of teachers in the history of this state. It is just that simple. It is not that schools are not economizing. For example, in the last fifteen months, teaching positions in the state have been reduced by over 1400 positions. If there was a business in the state that was losing 150 people, the Chamber of Commerce and all the politicians in town would all get together and say, "How do we save those jobs?" But when you lose one teacher in Rhinelander, two teachers in Oconto, a teacher over in Onalaska, when you look at over 426 school districts, you do not think of it as an industry as a whole. So schools have been doing their share in terms of the tax burden.

I have a different set of questions that I think businesses should have to answer before we consider amending the constitution. For example, in light of the fact that business taxes have gone down, just how many jobs has that created in the State of Wisconsin? In light of the fact that corporate taxes have, as a share, gone down, just how many corporations stayed in Wisconsin because of these incentives? Is there anything that will stop this constant whining by corporations that they are maltreated by this state? And does not that whining result in less corporations wanting to come to this state and do work in this state and do well by this state? I think those questions should be answered.

Now, I do not want to leave you with the impression that I think that businesses are bad. I do not believe that for a moment. As a matter of fact, I am absolutely and totally convinced that the more the private sector prospers, the better it will be for the state. I just have questions as to whether this methodology is the right methodology for achieving those ends. As for this problem of what it is the government does, particularly when it relates to schools, one has to start asking questions, not only about the changing

economic climate, but about the changing social climate of America. This is not the same country it was when the current tax system was put in place. This is not the same state that it was when the current tax system was put in place. It is a dramatically different one. The way in which children are raised is dramatically different. It is different and it is harder. In fact, we have dual family income, and most moms and dads have decided that they both have to work to maintain their economic state. So when we develop whatever tax system we need, that tax system has to take that into account.

We think using the constitution as a way of reining in taxes is fundamentally bad public policy. We think that it will probably result, in the long run, in destroying Wisconsin's rural ambiance. The fact of the matter is, when you make those kind of reductions, the people with political power are the people that will get the most, and most of our rural areas are without political power and thus will be dramatically harmed. The cities and those least able in our state will be hurt equally with the rural areas. The truth of the matter is, Wisconsin, like most of our country, remains dramatically racially divided. We simply cannot come to grips with the fact that we are a racist society in this country, and people who look like me just do not believe that is necessarily so in the way that we must learn it is actually so.

So I would offer a different set of solutions; I would say the time has come to get everybody into a room and start the process of determining what it is that is important that states produce for their citizens. I would not do it on a tax basis; I would actually go out and find what citizens want to pay for. And I think when we get down to that, citizens are going to say some very simple things. They want good schools, and that is good for the economy. They want to be safe, and that is good for the economy. They want to have a nice way of life with good water, clean streams, nice roads, and the like, and that is all good for the economy. It is only a question of what it costs.

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