

Income Tax Repeal Long Overdue

ONE of the most unfair actions ever taken by the Legislature was that which compels Oklahomans to pay state income taxes on money paid to the federal government as income taxes.

This "tax on taxes" not only is unfair, but it also was unnecessary. It is a relic of the David Hall "Fat Cat" delusion. Gov. David Boren succeeded in getting a small part of the tax removed but the Legislature balked. Can George Nigh do any better?

Speaker of the House Dan Draper Jr., D-Stillwater, took a decidedly anti-taxpayer stance when he declared he is against Rep. William F. Willis, D-Tahlequah, as chairman of the committee on revenue and taxation, traditional "graveyard" of tax-cutting bills.

Gov.-elect Nigh's campaign promise to push for restoration of federal income tax credit probably won many votes for him. It remains to be seen whether the incoming governor can muster the courage, determination, political power and influence necessary to overcome the inordinate power that rests with a few leg-

islators.

The Legislative Council has dutifully produced estimates to show that the Legislature would "lose" \$150 million by lowering the state income tax this way. Taxpayers probably would say it's a "Gain!"

There is no certainty that such a loss would occur. The state is growing in population, with full employment at high wages, and there will be more workers to share the tax load in coming years.

The lawmakers wouldn't be without funds if the unfair tax is removed. Estimates indicate that the Legislature has in sight \$144.5 million in "new money," and the state Equalization Board has certified a record-breaking billion dollars in available funds.

The more money a legislative body has available, can collect or borrow, the more likely it is to expand into areas beyond legitimate functions of government. Congress has demonstrated this repeatedly, and our Legislature obviously is trying to emulate the big spenders in Washington.

Oklahoma has a constitutional provision that keeps state spending within income to maintain a "balanced budget," but that has not kept spending and taxing from going up year after year.

A study published in July by Time magazine showed that state and local taxes collected in Oklahoma increased 121 percent between 1966 and 1976. Taxpayers do not expect to return to previous levels, but they have a right to demand removal of unfair taxation.

Governments and Legislatures may become greedy and jealous of money power as individual money-grubbers often do, except that state money belongs to someone else — the taxpayers.

Tax collecting agencies reflect attitudes that prevail in the bodies which impose the taxes and spend the money. If that attitude is oppressive, collection bureaus may become so, too.

When government becomes too prosperous, temptations to become wasteful, arrogant, dishonest or dictatorial may increase.

line omitted