

two major job-killing taxes while maintaining revenue sufficiency.

In short, the plan called for the funding of schools through the broad-based business taxes; the redistribution of the most of the current school levy to local governments; and a "hold harmless fund" that used other state revenues such as the severance taxes.

This approach achieved four important objectives: (1) eliminating the job-killer taxes; (2) no increase in property taxes; (3) state and local governments were funded at the same level; and (4) local governments were not required to raise taxes.

I have heard critics say that "rearranging" revenue sources would have no economic effect. They're wrong. Eliminating the job killers can have a significant impact, and there are 1,046 pages of work completed in 1999 that prove that it can be done while maintaining fiscal responsibility. If we are to move forward with "real tax reform," we can't ignore the devastating economic impact of these two taxes, especially the personal property tax.

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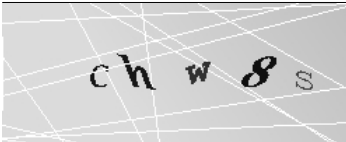
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