

## Tax Reform Group Rates Congressmen

The week before Election Day, Ralph Nader's Tax Reform Research Group sent out a "Special Edition" of *People and Taxes* giving scores to every Representative and Senator on the basis of their votes on tax reform bills. The scoring system consists of a plus sign for being on the side *People and Taxes* favors, and either a minus sign or a zero for not coming up to snuff.

Four issues in each chamber are analyzed. For the Senate, the first is labelled "People vs. Corporations," or Senator Birch Bayh's (D., Ind.) amendment to the 1971 Revenue Act. The amendment (which was defeated by a vote of 40-39) called for cutting back special (Treasury-initiated) corporate depreciation benefits costing \$2.9 billion a year. Bayh proposed using the money to permit a reduction in individual taxes of \$25 per taxpayer.

Issue number two is the fight led by Gaylord Nelson, (D., Wis.) to increase the minimum tax on the very wealthy. The 1969 law to this effect is itself so full of loopholes that the average rate is only 4%, says *People and Taxes*. Nelson's amendment lost by 47-28.

Third, Jack Miller (R., Iowa) wanted to replace the increased personal exemption of the 1971 Revenue Act with a tax credit, considered fairer because it gives each taxpayer the same amount while the exemption can favor high income taxpayers. *People and Taxes* didn't publish the vote.

Finally, Senators are shiny or tarnished according to whether they voted for Gaylord Nelson's comprehensive tax reform bill, which is held to eliminate many inequities and loopholes. Again, the vote is not mentioned.

Good guys have at least three plusses; there are only six: Chiles (D., Fla.), Ken-

nedy (D., Mass.), Hart (D., Mich.), Mondale (D., Minn.), and Moss (D., Utah). *People and Taxes* adds to this list a "Tax Reform Honor Roll" of Senators who have been "Exceptional in tax reform efforts." This list has nine names, including Chiles and Kennedy but adding Bayh, Hatfield (R., Ore.), Hughes (D., Iowa), Javits (R., N.Y.), McGovern (D., S.D.), Nelson, and Proxmire (D., Wis.). Of the 13 rated and named tax reformers, 11 are Democrats.

The scoring system is not intelligible at a glance because in the first three issues, "zero" means the Senator didn't vote and in the last, it means he didn't "cosponsor" the bill. There are four with perfect zeros, all Republicans: Allott (Colo.), Curtis (Neb.), Mundt (S.D.), and Tower (Texas). In addition, 14 have three zeros, including Goldwater (R., Ariz.), Humphrey (D., Minn.), and Javits (who appears on the "honor roll").

The number with perfect "bad" scores is an amazing 21, of which 18 are Republicans. These are some of the Senators who voted against all four reforms: Buckley (R.-Con., N.Y.), Taft (R., Ohio), Harry Byrd (Ind.-D., Va.).

For the House of Representatives, the issues are, first, the defeat of a tax break bill favoring four timber companies to the tune of \$25 million. California Democrat Waldie led the fight against Ullman (D.) of Oregon; the vote was 148-203. Those who voted against the bill get a plus.

The second issue is again Nixon's Treasury-initiated regulations allowing additional depreciation deductions to business. A plus for a Congressman means he opposed "Treasury's attempt to usurp the taxing powers of Congress in behalf of special interests." The leaders of the protest were Gibbons (D., Fla.), Reuss

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Finally, two major tax reform bills were voted down this session; the first, introduced by Corman (D., Calif.), would have eliminated an alleged \$11 million of inequities in present tax law. The other came from the pen of Reuss and would have yielded a quick \$7 million by closing loopholes.

*People and Taxes* names 18 to its House "honor roll," including Bella Abzug (D., N.Y.), Martha Griffiths (D., Mich.), and Wright Patman (D., Texas). Everybody on the honor roll is a Democrat. There are 19 names with perfect plus scores; all are Democrats, but not everyone with a perfect plus score made it to the honor roll, and not everyone on the honor roll has a perfect score. As for minuses and zeros, they abound in the tallies of both parties.

Whether the special issue of *People and Taxes* influenced the election is impossible to say; of those who were candidates this year, Bella Abzug, Reuss, Mondale, Gibbons and Vanik were re-elected; Moss lost.

It is interesting that the revenue sharing bill was not considered by *People and Taxes* an important "reform" bill; to property tax reformers, the revenue sharing bill and the closed rule amendment were probably the most significant. But they'll be back.