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Point of View

GUEST

Look Who Would Carry The Burden . . . Again

by Mervyn M. Dymally

When Congress suddenly realized that all the fiscal slight-of-hand it could conjure would not disguise this year's budgetary shortfall, the search for creative solutions was on.

During this process a particularly ill-advised proposal for raising revenue was put on the table — an increase in excise taxes. Not all of the options being considered are popular or easy. However, no other option is so blatantly unfair to America's working people as an increase in excise taxes.

Originally designed as a "luxury" tax on the wealthy, excise taxes have become the road to fast — yet minimal — revenue for the federal government. These random taxes constitute a penny here and a penny there, yet, when added up, the increase will mean an immense loss to lower and middle income families.

Representative Mervyn M. Dymally is a congressman from Los Angeles and is Chairman of the Congressional Black Caucus.

Our system of taxation is based on the notion of progressivity — those who earm more will shoulder more of the burden. Excise taxes on the other hand, extract the same amount from everyone regardless of income, or ability to pay. It is disturbing to see such an unfair measure being considered.

The regressive nature of excise taxes was given factual weight recently by a Task Force study that I commissioned as Chairman of the Congressional Black Caucus. The study found that an increase in excise taxes would be two to three times larger for a family earning \$10,000-\$20,000 compared to families with an income of \$50,000 or more. The Task Force findings add to the growing volume of evidence on the inequity of excise taxes including a study by the nonpartisan Congressional Budget Office which found 'an increase in the



To Be Equal

THE BORK LITMUS TEST

by John E. Jacob

There shouldn't be any confusion about why minorities and civil libertarians are so solidly opposed to the nomination of Judge Robert Bork to the Supreme Court. The Bork nomination is the major political litmus test of the year — the issue that tells us where Senators really stand on civil rights.

That's because adding a right-wing ideologue to a sharply divided Supreme Court irrevocably tilts the balance to the side of those who would destroy affirmative action, wipe out privacy rights, limit free speech and curb hard-won minority rights.

Judge Bork has had a long and active public career and his record is wide open. There's no guessing involved here. And the record shows he consistently favors government authority over individual rights when the two are in conflict, and business

and property interests over government when they are in conflict.

Much is made of his deep thinking and his philosophical approach, but only the



John E. Jacob

naive are fooled. His theories and philosophical writings justify his biases — it's not as if they derive from his judicial principles.

Nor can the Bork nomination be seen in isolation as just another Court appointment. Rather, it is part of a grand design by the Administration to stock the courts with right-wing judges, and to dominate the Supreme Court with justices who will overturn past decisions on issues like affirmative action and individual rights.

The Administration's goals were thwarted because the Court kept dividing by 5 to 4 on key decisions. But now

John E. Jacob is President of The National Urban League

the "swing" vote of Justice Powell is gone, and the Administration looks to Judge Bork to provide a permanent 5 to 4 majority in favor of reactionary policies.

Forget all the talk about "judicial restraint." This Administration wants an activist Court that will follow its ideological agenda. That's why it nominated Judge Bork. It's up to the Senate to refuse to cave in to the Administration's grand design.

Other Senates have rejected Supreme Court nominees who were too far to the fringes of political thinking, and this one should do it too.

There's another factor the Senate has to consider: should it allow a President who has lost the confidence of the people through the Iran-Contra mess to make an appointment on ideological grounds that could determine Supreme Court's outlook for the next decade or so?

And should it allow Ed Meese, the discredited Attorney General who's spending more time being investigated than running his Department, to leave his mark on the federal judiciary?

The answer has to be ''no'' and I'm hopeful the Senators will understand that they have the responsibility under the Constitution and the political sense to refuse to be the White House's rubber stamp in this crucial appointment.

The Senate shouldn't be fooled by the massive publicity campaign that has tried to paint Judge Bork as a middle-of-the-road centrist.

He's not — he's a radical ideologue.

And while he has every right to his opinions, there's no sound reason in the world to put him on the Supreme Court where he will be the arbiter of your rights and mine.

excise tax would be the most regressive of all the tax increases."

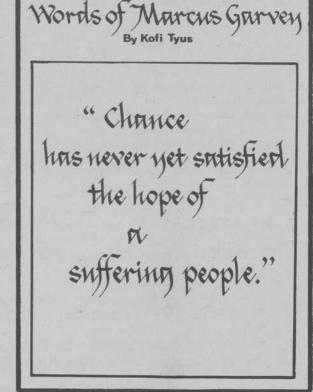
There are those who attempt to justify the increase in excise taxes by terming them ''sin'' taxes placed on products that will reduce consumption of tobacco and beer. Yet, it is anything but fair to tax middle and lower-income individuals on the basis of their personal choices rather than than on their ability to pay.

Congress have several options for raising revenues to reduce the burgeoning budget deficit and it would be unjust to embrace excise bases which are so obviously regressive. Not only will lower income people suffer but so will the economy as a whole as the burden is increasingly transferred to working Americans rather than those who have the ability to pay.

The debate over excise taxes boils down to choosing a politically easy solution over one that is consistent with the fairness inherent in our tax system. It is clear that the end does not justify the means in this situation. Congress would be wrong to adopt such a harmful policy that is really no solution at all.

It is time we realized that President Reagan may never take responsibility for his actions and attempt to correct the deficit, and if he does, he will almost certainly try to do it on the backs of the poor and working Americans. He will not consider fair methods to reduce the deficit. He will not keep the tax rate for the rich at 38 percent; he will reduce it to assure that the rich get richer while the poor and middle class pay the bills. He will not raise the corporate income tax which would finally force the fat cats to pay their fair share. Instead he will once again reduce the services needed to provide working Americans with housing, education and medical attention.

It is therefore left to Congress to bring Reagan's deficit under control in a fair and equitable manner. We would not be fulfilling this responsibility by raising excise taxes and taking what little the poor have to try to correct a disaster that Ronald Reagan has created.



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