CHAPTER 4.

REFORM

THE BATTLE FOR TAX REFORM IS UPHILL ALL THE WAY...
Those who like the tax code as it is — corporations, oilmen, and Wall Streeters — have always swung a lot of weight in Washington, and today they're stronger, wealthier, and better represented than ever.

Reform forces, on the other hand, have never had the resources to wage all-out war on loopholes.

Occasionally, they manage to push some small improvement through Congress, but the gains are few and far between. Much more frequently, good legislation bites the dust on Capitol Hill, while the loophole-drillers continue to strike it rich.

If we could get 200 million of them...
FIRST OF ALL, PUBLIC SUPPORT FOR REFORM IS RISING, AS MORE AND MORE TAXPAYERS REALIZE WHO'S FOOTING THE LOOPHOLE BILL.

SECOND, REFORM GROUPS ARE TOUGHER, BETTER ORGANIZED, AND MORE SOPHISTICATED THAN IN THE PAST, AND BEGINNING AT LAST TO MAKE THEMSELVES FELT.

FINALLY, THE NEW TENANT AT 1600 PENNSYLVANIA AVENUE IS PUBLICLY COMMITTED TO A GENUINE OVERHAUL OF THE TAX CODE, A PLEDGE WHICH THE PRESS AND THE ELECTORATE SHOULD NOT LET HIM FORGET.

TO BE SURE, THESE TRENDS DO NOT GUARANTEE RELIEF, BUT THEY ARE HOPEFUL SIGNS, INDICATIONS THAT CONGRESS AND THE EXECUTIVE MAY FINALLY BE FORCED TO TAKE SERIOUS ACTION ON TAX REFORM.
So the battle lines are drawn again, the stage set for another major showdown. Will this one be less of a disappointment than previous showdowns? Can the public, for once, prevail? It all depends...

It depends on the president...

Of course, tax reform is a highly complex issue, and we would not want to take any hasty action without studying carefully all sides of every aspect of the issue and praying for divine guidance. Mumble mumble mumble.

It depends on the congress...

Of course, tax reform is a highly complex issue, senator. Very, senator! We wouldn’t want to take any hasty action without studying carefully all sides...

Let’s ask the Korean ambassador what he thinks?

I find all this talk extremely taxing.

But mostly, it depends on the taxpayers. When enough people reach the boiling point and begin to react, we can expect results!

We want tax reform and we want it now!
FOR THOSE WHO ARE ALREADY AT THE BOILING POINT, HERE ARE A COUPLE OF HINTS ON HOW TO CONVERT STEAM INTO ENERGY:

**KNOW THE ISSUES**

For many years there was no way for non-experts to fathom the mysteries of the tax code. Today, thanks to the efforts of reform-minded specialists, the code has been cracked, and its mysteries made accessible to the English-speaking world.

**ROCK THE BOAT**

All across the country, citizen groups are springing up to fight local and national tax inequities. Some are one-shot campaigns organized around local property tax battles or state income tax referenda. Others are long-lived community institutions with years of combat experience in the war for tax reform. But all have one trait in common: They depend for their success on active citizen support and cannot survive in an atmosphere of apathy and indifference.

**LEAN ON CONGRESS**

Sadly, Congress has the power to change federal tax policy, but lacks the incentive. It is up to the voting public to provide that incentive, to support members of Congress who work for reform, and to defeat those who won't.

More specifically, this means following tax legislation, both on the floor and in committee; monitoring key votes, and taking individual members to task on those votes. Today, several Washington-based organizations are equipped to do the monitoring, and will make information available to anyone who wants it, but they need alert citizens out there in the districts to see that Congress gets the message. (Again, see the appendix for a list of organizations).
In sum, there will be no real reform as long as the people we send to Washington get more pressure to open loopholes than to close them. That's the way it's been for a long time, but one of these days, taxpayers may begin to fight back. When that happens, **hang onto your hat!**