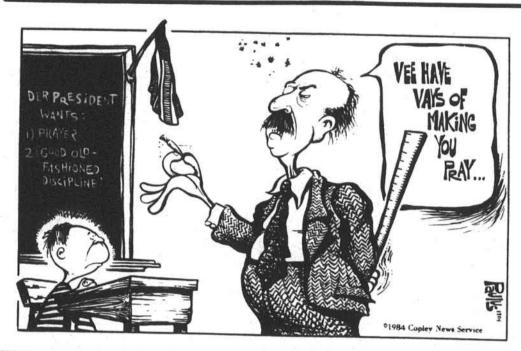
# Opinions



## Tax amnesty worth considering

By Richard A. Viguerie In Arizona, an FBI agent said he

was sorry and wouldn't do it again. And in Massachusetts, it was an 80-year-old electrician who hadn't filed a state income tax return since 1941.

They were responding to an of-fer of amnesty for people who owe back taxes. At least two dozen states have granted amnesty or are considering such an offer, and federal officials have begun to investigate the possibility of an amnesty for federal taxes as well.

Here's how the proposal might work: During a short period, any person who owed back taxes and had not been notified by the IRS that he was being investigated could write "AMNESTY" on his return and be exempt from criminal penalties and from civil penalties other than interest.

The IRS would be prohibited from sharing information on "AMNESTY" returns with other law enforcement agencies. And there would be a generous installment plan for payment of back The one-time amnesty idea apparently originated in Arizona and spread across the country. In North Dakota, one of the persons taking advantage of the plan was a Korean War veteran who had not paid taxes in 30 years. In Missouri, an insurance company told state officials that it owed \$750,000. Different types of amnesty programs were also put into effect in Alabama, Arkansas, and Portsmouth, Ohio.

The most spectacular result was in Massachusetts, which is sometimes called "Taxachusetts." State officials expected to net \$3 to \$5 million! Payments ranged from eight cents to more than \$1 million owed by a Fortune 500 company.

Tax amnesty program have been proposed by state legislators in Connecticut, Virginia, and New Jersey. The governor of Minnesota has endorsed it and the governor of Iowa is considering it. Illinois State Senate President Philip Rock (a liberal Democrat running for the U.S. Senate) and New York Mayor Ed Koch support the idea.

At the federal level, a national

tax amnesty has been endorsed by conservative Congressman Phil Crane (R-Illinois), House Speaker O'Neill (D-Massachusetts), and the National Taxpayers'

Some officials, including Treasury Secretary Donald Reagan, object to the idea of a tax amnesty because it might appear to reward tax evaders. But so far, other than the corporations already mentioned, few big-time tax evaders have sought amnesty. The average payment in North Dakota was only \$100 -- which indicates that most of the participants were average people, not master criminals.

Many of those who take advantage of the program are people who simply put off paying their taxes until it was too late and they were afraid to come forward. Most of them would never have been caught; in many cases, the statute of limitations had expired. And some were surprised to discover that the government owed them

### Scott likes college position

By Cliff Blue Former Governor Bob Scott and now President of the Community College system in North Carolina, appears to have found the position even more appealing and satisfac-

tory than serving as governor!

The week of March 6 he had served as President of the 58 institutions for a full year in North Carolina. Reporting at the month-ly Community College board recently, he expressed his great

satisfaction in his college work.
WALL STREET. . . We read that the game on Wall Street continues to center around interest rates and what they'll do in the future. Henry Kaufman, widely quoted, continues (as he has done for over a year) to predict higher rates. He has been a factor in influencing the stock market negatively in the view of many. However, Treasury Secretary Donald Reagan strongly disagrees

DEFICIT SPENDING. From what we read in the daily newspapers the people in Washington are beginning to realize the folks back home in the hindermost areas are tired and sick of the manner in which taxes are being spent and the great debt that is steadily climbing upward.

President Reagan has been a popular President, but things have People & Issues

gone too far, chiefly irresponsible spending of the tax payers money!

Talk with the plain people today, and they are fed up with the way the government is running things in Washington.

Tax-payers back home are having to pay big taxes for military in foreign lands. People feel that U.S. government spending has gotten out of hand.

They had thought Ronald Reagan would do what he promised when running for president four years ago.

He criticized President Carter for running up the Federal Debt, and said he would get spending on a balanced budget, not later than his third year as president, if elected.

He has been meddling in too foreign countries, giving them money like it was going out of style in the United States, or that we had uncovered Confederate money that is still good to spend!

Somebody should convince President Reagan, an amicable man, that he is on the wrong track. He should keep our soldiers at home. Foreign nations would probably get along better having to hoe their own garden, and we would all get along better in the

KIDS KILLED. . . Motor vehicle crashes and other accidents account for an increasing proportion of the deaths of children aged 1 through 4, reports the Health In-

surance Association of America.
DEMOCRATS... The outlook doesn't look good for the Democrats nationally, with Senators Glenn and Hollings having dropped out of the running, even before the South had their say-so in the primaries.

CONSTITUTIONAL AMEND-MENT. . . The House of Representatives has proposed a constitutional amendment to restore prayer to public schools which is being debated around the clock. Senate sponsors braced for a long, drawn out battle that could ultimately be decided by the narrowest margin. House sym-pathizers appeared to support the

HEALTH COSTS. . . Health care costs in the U.S. have been increasing at double the rate of inflation, reports the Health Insurance Association of America. The health care bill in 1982 came to \$322 billion, according to the Bureau of Labor Statistics. That's for every man, woman, child in the

#### Raising drinking age could lower carnage

By Lucien Coleman

Toward the end of February, a letter-to-the-editor of a local newspaper caught my eye.

The writer said, "I am writing concerning the legal drinking age. If it were raised, it would cause a great deal of disruption among teenagers in our own time.

He went on to use the old argument, "if the government thinks an 18-year-old is old enough to vote, he should be old enough and responsible enough to drink."
Well, you can argue the issue

both ways. But one arguement stands out above all the rest. The truth is, in every state where the drinking age was lowered to 18 in

Things That Matter

the early 1970's, the number of nightime taffic deaths among teenagers soared dramatically. And when a number of states later raised the legal drinking age to 20 to 21, the traffic fatalities among teenagers plunged to lower levels.

In a research paper published in the Journal of Legal Studies late in 1982, the writers reported:

"When states lowered their legal minimum drinking ages in the ear-ly 1970s, the result was an increase, among both law-affected and younger drivers, in involvement in fatal crashes, especially those

crashes in which alcohol is most often involved.

"The results of the present study indicate that when states raise their drinking age, there is a corresponding decrease in fatal crash involvement among law-affected

One typical example was the state of Michigan, where the legal drinking age was raised from 18 to 21 in December, 1978. The next year, nightime traffic deaths among older teenagers dropped 41

Seven other states experienced similar results when the drinking age was raised above 18.

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#### NOTICE

Meeting of the Board of Equalization and Review

Notice is hereby given that pursuant to Article 21, GS 105-322 of the Machinery Act, a meeting of the Board of Equalization and Review will be held:

#### MONDAY, APRIL 2, 1984 beginning at 1:30 p.m. by appointment only

After notices of new property values have been received, these values can be reviewed at the Tax Supervisor's Office.

You are urged to check your property values and in the event you are dissatisfied, complaint procedures will be furnished at the Tax Supervisor's Office and if requested, an appointment will be made to appear before the Equalization and Review Board.

NO COMPLAINTS WILL BE HEARD BY THE BOARD EXCEPT BY APPOINTMENT.

All meetings will be held at the Hoke County office building at 227 N. Main St. in the Commissioners conference room.

The Board expects to adjourn April 2, 1984. In the event of later adjournment, notice to that effect will be published in this newspaper.

HOKE COUNTY BOARD OF COMMISSIONERS

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