

## Confessions

to the  
Tax Collector

*Dan Sullivan*

A struggling merchant enters the tax collector's confessional and says,

"Forgive me, ruler, for I have toiled.  
It has been one year since my last confession.  
During that year, I have purchased many goods  
And made them available to consumers,  
For which they have gratefully paid me  
Over \$4 million.

"I have provided employment for 24 workers,  
And I have paid them a total of \$180,000.  
I hope to keep them employed until they retire,  
Because I have grown to like them  
And I care about their security.

"I have had a fortunate year.  
Last year I lost money,  
But this year, despite fierce competition,  
I earned \$100,000 after expenses.

"I have made a down payment on a new home in the city,  
And I purchased products  
For myself and my family."

"Is there more, citizen?"

"No, ruler."

"Very well, here is your penance.

"Your customers are an affront to our implicit policy  
Of economic stagnation.  
You must collect \$240,000 from them  
And pay it to the state.  
You must also pay \$8,000 to the city  
From your own pocket.

"Your employees work hard and they vex the spirit  
Of many levels of government.  
From their wages you must collect  
\$25,000 for the nation,  
\$4,000 for the state,  
And \$7,000 for the city and school district.

"You may intend to keep your employees until they retire,  
But we cannot trust you to do so.  
You may be unable to pay their wages  
After you pay your penance.  
By hiring people, you may cause unemployment.  
I instruct you to pay \$6,000 to the unemployment fund.

"Because you lost money last year,  
And had to lay off some employees,  
We can see that you are struggling.  
For this you must pay another \$5,000 to the fund.

"You say you earned \$100,000.  
We want details.  
You must spend hours on end  
Studying our laws and sorting through your records.  
When you finish, you will probably have to pay  
\$18,000 to the nation,  
\$1,700 to the state,  
And \$3,000 to the city.

"And we might conduct an audit.

"Had you built your house outside the city,  
And contributed to suburban sprawl,  
Your wage tax penance would have been \$2,200 less per year.  
May that be a lesson to you.

"Your home is a fine one.  
It graces the neighborhood in which you live.  
For purchasing it you must pay \$5,000.  
You must pay an additional \$4,000 or more,  
This year and every year,  
For as long as you own your home,  
And you keep it in such good condition.

"When you buy luxuries--  
Such as soap, bed sheets, or pencils,  
You must pay a 6% penance,  
For you are making merchants happy,  
And you are making yourself happy.  
This cannot go unpunished.

"You may buy food and clothing without paying penance--  
Even lobster, caviar and \$5,000 suits.  
For your rulers are just and merciful,  
And we do not punish the poor  
For buying these necessities.

"Whenever you attend a concert or sports event in the city,  
You must pay a 10% penance to the city.  
Though the city likes to subsidize sports and arts,  
It does not like you to patronize them.

"I have given you your penance.  
When you leave, say 10 'Hail to the Chiefs'  
And a contrite 'Pledge of Allegiance.'  
"Go now, and repent your sins."

The merchant goes out to say his 'Hail to the Chiefs', and  
an established landowner enters the tax confessional.

"Bless me, ruler, for I have received.  
It has been one year since my last confession.

"I own much land.  
Through no effort of my own,  
It has become quite valuable.  
Through your goodness, it is now served  
By roads, parks, busses and a modern subway.  
By the efforts of many businessmen and workers,  
My land is now in the center of great economic activity.  
I expend no energy in support of this activity.

"I do own some downtown buildings  
Which are very shoddy,  
And which would be a liability to me  
If they were located elsewhere.  
Fortunately, merchants are desperate  
For access to downtown customers,  
And are willing to rent my buildings,  
In spite of their run-down conditions.

"I also own vacant land  
In fine residential neighborhoods.  
I sold some to home builders,  
But I am keeping most of it vacant,  
Until the builders offer more money.

"Real estate agents handle my business for me,  
And send me my monthly check.  
Your sheriff, at our request,  
Evicted some merchants from a building of mine  
So that we could tear it down.  
The evicted merchants paid the sheriff's fees.  
We are grateful for the service.

"I am told that I have collected over \$1 million in rent  
And \$2 million in land sale profits.  
I spent \$100,000 of that income on personal items.  
With the rest I have purchased additional land,  
Which I may or may not make available.

"I live on an estate in a wealthy suburb.  
Because I do not work,  
And do not run a business,  
I do not travel to the city  
Except to buy more land."

"Have you anything more to confess?"

"One thing more, ruler.  
I am told the value of my land holdings  
Increased this year by \$5 million."

"Is there anything else?"

"No, ruler."

"Very well."

"It is no shame that your land has gained value,  
Since the value did not come from your efforts."

"It is your duty to hold as much land as possible.  
We punish you only when you make land available,  
By selling or leasing it."

"It appears that your property is worth \$40 million.  
As you say, most of it is valuable land  
That is vacant or has shoddy buildings.  
We undervalue property like yours,  
For it is not anything you did  
That made your land valuable,  
And your buildings are almost worthless."

"So that you do not inspire the envy  
Of workers and businessmen,  
You must pay \$200,000 on your city property."

"Your suburban estate is in a wealthy municipality,  
Where zoning laws keep out the poor.  
Because everyone there is wealthy,  
Tax rates are low.  
You need pay only \$2,000 on your personal estate."

"You may own land in poor areas,  
Like Clairton, Braddock, Pittsburgh and Alliquippa,  
But you may not build there,  
And you certainly may not live there,  
Or we will punish you with great taxes.  
These areas must remain poor,  
So they can qualify for government aid."

"Because we tax the income of the worker,  
Who toils for his wage,  
And we tax the income of the active businessman,  
Who employs great skill and takes great risks,  
So we must tax you equally on the rent,  
Which is handed to you every month."

"The worker and the businessman  
Complain about taxes,  
And you must pay enough taxes  
To complain with them.  
It is for your own protection.

"But, as long as you keep buying land,  
And keep it from being used,  
We will find ways to reduce your penance.

"For there is much land.  
If you do not hold it,  
It may fall into the hands  
Of workers and active businessmen.

"Who knows what they might do with it?

"I have given you your penance,  
And reminded you of your duty.  
When you leave, salute the flag and sing  
'This is My Country.'

"Go, and count your blessings."

"Ruler?"

"Yes, my citizen?"

"I would like to make a campaign offering  
To the elected officials  
Who maintain these fine rules."

"Bless you, my citizen."

After the confessions, the merchant is goes into the same elevator as the landowner. Worried about how he will pay his penance and still keep his business going, the merchant mutters, "These government penances are so difficult. Surely they could demand less tribute from us?"

The landowner sneers, "You are a selfish complainer. I own the poorest of properties, but I pay my taxes without complaint. Without the government's help, how would you keep your business going? You probably wouldn't even make enough money to pay your rent."

He finishes speaking just as the elevator door opens at the ground floor, and steps out smartly. The merchant walks out a few steps behind him, ashamed of acting like such a malcontent.