

Professor finds Kentucky personal taxes average

BOWLING GREEN—An associate professor of economics at Western Kentucky University has revealed in a study showing which states tax the highest in Kentucky's recent average.

In an article in "The Wall Street Journal" Wednesday, Jan. 21, it was reported that Dr. Stephen Lise computed the state and local taxes on a hypothetical family of four would pay in the largest city of each of the 48 contiguous states at 1974 rate, at a family income level ranging from \$5,000 to \$60,000.

Some, he found, consistently tax heavily (New Jersey, Massachusetts, Wisconsin, Maryland) and others lightly (Florida, Mississippi) and Nevada) although within both groups some tax less on low-income families while others are more lenient on upper-income families.

A typical state, he says, has a tax system which is regressive, that is, the percentage of income provided in taxes is low for the rich, and Dr. Lise's study

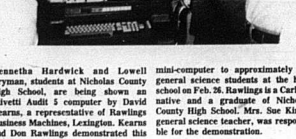
indicates that Kentucky has a less regressive tax system than most.

The native of Greer in Christian county conducted his five-month study primarily to be circulated among legislators. The associate professor who specializes in public finance was under contract by the Kentucky Department of Revenue primarily for state circulation among legislators, citizens and special interest groups.

"The department anticipated more interest nationally, so they made about 700 copies," Dr. Lise reported. The WKU faculty member said that tax changes in Kentucky's recent years, such as the tax of food in 1972 contributed to the reduction of regressive taxes.

Dr. Lise received his Ph.D. degree from the University of Kentucky in 1969 and spent four years at the University of Richmond, Va., before joining the Western faculty three years ago.

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Governor announces open records legislation to be proposed soon

FRANKFORT—Gov. Julian Carroll has announced that legislation will be proposed to make available to the public nearly all records of state and local governments in Kentucky.

The bill, which will be offered as a committee substitute for House Bill 138, will include all records except those which, according to Gov. Carroll, are "clearly personal or which would give an unfair advantage to business concerns."

Also to be exempt are investigative files of law enforcement agencies which will remain confidential until enforcement action has been taken or until the information is no longer needed.

"The proposed legislation will be offered in the next open records legislation in the United States because it will balance equities," Gov. Carroll said. "The public interests of private individuals will be protected."

The governor said that a mechanism is in the bill for the Attorney General to file the courts to decide any dispute over whether a specific record should be made public.

The governor also announced that legislation will be proposed to make available to the public nearly all records of state and local governments in Kentucky.

mini-computer to approximately 100 general science students at the high school in Bowling Green. The school is a member of the Kentucky Science Center and a graduate of the National High School. Mrs. Sue Kirby, general science teacher, was responsible for the demonstration.

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