

### Tax idea

Continued from page 1.

State law when they file separately for Kentucky.

The proposal will virtually eliminate the existing differences between federal and state income tax rules on what income is taxable and what items are deductible. Changes in federal law would be adopted automatically, special action by the Kentucky General Assembly to make Kentucky law conform to federal law would no longer be necessary.

By adopting federal adjusted gross income from the federal return as the base Kentucky income, nearly all taxpayers would be able to determine income by transferring one number from the federal return to the Kentucky return.

About 90 percent of all Kentucky taxpayers would need to complete only one page of a two-page tax return. The other 10 percent would save tax dollars by filling out a second page. This would include persons, with exempt retirement income and interest from United States government Savings Bonds and securities.

Tax preparation costs would be reduced for about 80,000 taxpayers. These individuals would save an estimated \$2 million to \$3 million each year.

Kentucky employers would also benefit from the simplification. They would not have to withhold taxes from the wages of about 100,000 employees, all most of them part-time workers, who would owe no tax.

The Brown proposal also relieves Kentucky employers from the responsibility of obtaining and filing about 100,000 employee withholding authorization forms. The federal authorization form would also be used for state purposes.

While eliminating deductions, the Brown proposal continues to give special tax benefits to blind persons and persons 65 or older. In addition to the regular exemption, each blind person and each person 65 or older would receive two \$1,000 exemptions.

Brown said that the Governor's Cabinet would have an estimated \$3 million a year in administrative costs, including reduced printing costs due to reduction in the number of income tax forms, postage costs and processing costs. Personnel who now process individual income tax forms would be reassigned to audit, compliance and collection work on other taxes.

If adopted, Brown's proposal would represent the most far-reaching and significant revision of Kentucky's income tax since its adoption in 1936. The last major revision was made in the early 1960's when the current rate structure was adopted. Inflation and changing times have made that rate structure which places a maximum 6 percent tax rate on incomes above \$1,000 obsolete, regressive and inequitable, Brown said.

Continuing changes in federal tax laws have also added unnecessary complexity to Kentucky's tax structure, Brown said.

Brown released a detailed study and explanation of the proposal at a news conference. He said the study will be given to legislators and will provide the basis for public discussion around the state in the next few weeks.

### Public meetings to inform taxpayers

Revenue Secretary Ron Geary said last week that he will conduct a series of eight public meetings across the state to inform Kentucky taxpayers about Gov. John Y. Brown's proposal to reform and simplify the Kentucky individual income tax.

The schedule includes meetings in Bowling Green, Owensboro, Paducah, Somerset, Lexington, Ashland, Covington and Pikeville. The meetings begin Tuesday in Bowling Green and conclude Nov. 24 in Pikeville.



### Kenneth Smoot gets award

Kenneth Smoot of Carlisle (center) is shown receiving a Certificate of Appreciation from VA Hospital Assistant Director Vincent Crawford Wilson. — Photo submitted.

Erzington and has been employed there for 23 years. Assisting in the presentation is Janet Wilson. — Photo submitted.

### Police post has new commander

KET's public affairs lineup, airing weekdays at 7:30 p.m. (ET) will include one new program, one expanded program and two old favorites.

The new program, "Kentucky Regional Report," features reporters speaking from the states' universities about news and events from each area. The reporters' discussions with personalities at the KET Network Center will originate live via the KETV's (Kentucky Early Warning System) hookup. The program begins Monday, Nov. 15.

"Kentucky Journal" is being expanded from one evening to two. It will air Tuesdays and Wednesdays. Hosted by Mill Frayre, this program will cover education, the media and rural preservation in upcoming programs.

"Kentucky Considered" and "Comments on Kentucky" round out the week's public affairs programming schedule. "Kentucky Considered" hosted by Glen Bastin, airs on Thursdays and features news from all regions of the state. All South hosts "Comments on Kentucky," a round table of journalists discussing the latest Kentucky news. Fridays, repeated Sundays at 12:30 p.m. (ET). These programs are KET productions.

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### Brady attends

Gov. Brady, Nicholas County Property Valuation Administrator, attended the annual conference on assessment administration in Owensboro from Oct. 6 through Oct. 12.

The theme of the conference was "progress through professionalism," and was carried through with five workshops presenting ideas and problems connected with the Property Valuation office. A discussion period was held after each workshop.

The topics were: (1) Advancement of the profession; (2) Fiscal and personnel management; (3) Mass appraisal organization; (4) Mapping system maintenance; and (5) Administrative effects of legislative changes. There was also a session on management styles and techniques and general sessions with open discussion between the PVA's and the Revenue Cabinet.

Gov. John Y. Brown, Jr. spoke at the PVA Association banquet. It was the first time any governor has attended the PVA conference.

Say you saw it in the Carlisle Mercury

Special. And as I stand at the horseback ledge and look out across a broad pasture, evening gently, that stretches away to a bit of woodland of ash and oak, to glimpses of white painted farmhouse and the maples, to the windings of a branch that meanders past an ancient stone arch over which arches a giant elm, I am filled with a sense of the beauty of this land, a beauty without pretense and this land, that I if you had look on these mountains, these little hills that rise and fall into each other, if you are only quiet and listen to the far-fading cry of the meadow lark, the mournful alarm cry of the kites along the branch and give it all a chance at the heart of you, it will claim you forever as its own. So standing by the bridge of horseback, close by a startled old apple, I paraphrase the tribute Dr. Butler paid the scenery, concluding that:

"Doubtless God could have made a finer land than this Blue Grass Region of Kentucky, but doubtless God never did."

Continued next week.

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