As a former farmer, former small business owner, and current employee of a small business, I have worked the tax racket from both sides of the fence.

When I farmed, I always looked for the best way NOT to pay taxes, which usually meant showing no profit on the farm. At one point, I was actually told by my banker that I eventually needed to show a profit on the farm or it would be difficult for him to loan me any more money for livestock or crop production and or equipment. I even went so far as to complain that I should not have to show my farm welfare checks as "income" because it was already tax money before it became those checks.

While I owned a small construction company, I paid lots of money for an accountant to find ways for me not to pay taxes. Cash deals "under-the-table" are not uncommon in the construction industry and this causes it to be difficult for an honest person to do business in that environment.

And now as an employee of a small business, I find myself complaining when I see the amount taken out of my check each month.

As a former farmer, I apologize wherever I speak for stealing from taxpayers... as Davey Crocket was told by a constituent, "It is not yours to give" referring to tax dollars being paid to disaster victims. I look back and wonder how I can look a capitalist in the eyes without being ashamed of taking groceries from his refrigerator to pay for my farming hobby.

As a former contractor, I look at how business is done today and it is no wonder I did not continue in that business... It is hard for me to understand how it can be profitable to purchase new machinery in order to not pay taxes.

At present, I work for a salary, taxes are deducted, and I go home to my wife and we live moderately well. We are in the niche where we claim the standard deduction each year so life is fairly simple.

I can tell you that there is probably no one in this room who can fully understand our tax code, either at the federal OR state level.

I would like to know by a show of hands how many in this room believe in the Easter Bunny or Santa Claus. ???

SO how many believe there is such a thing as a corporate tax? Should be the same crowd...

A corporate tax is a misnomer... an oxymoron... any expense a corporation incurs by pure logic and economics must be passed on to the end user / consumer or the corporation will go broke... PERIOD. Anytime a tax is levied against a corporation, they must recoup that cost through a raise in their own prices, a cut in wage expenses, or a loss in profits and the latter can only go so far. When taxes are levied against employers, it is that much less an employee can expect to receive in exchange for his or her labor.

My philosophy in employment has always been that the more I can contribute to my employer in job performance, the more my employer is able to reimburse me. The more profitable I can enable my employer to be, the more I can expect to receive.

And conversely as a former employer, the more I expected and received from my employees, the more I was able to pass on to them.

Simple Economics.

But when taxes are injected into that equation, a whole other detriment must be factored in and profits and ability to reimburse are diminished.

"Tax what I spend, Not what I earn."

This is why I support FairTax. End all loopholes and disincentives for honesty. Put an end to paying thousands of dollars to find a way NOT to pay taxes. Put an end to spending money to save money.

Adopt the FairTax and remove all imbedded taxes on production thus enabling our companies to better compete in an interstate and global market.

The FairTax is **the only completely progressive tax plan ever conceived**. Persons who can afford Cadillacs will pay much more taxes on their purchases than I will as I drive Chevys or Fords. Steak will garner more tax dollars than burgers... and the list goes on.

There will be no more cheating on corporate taxes. Corporations will know where they stand economically at any given moment and will be able to focus their attention and resources completely on production and efficiency rather than "how to beat the system" just to survive.

Lower- and middle-income families will NOT be harmed under this plan due to the "prebate" which is compensation up to the poverty level for essential items.

The price of retail goods will remain at the same as current because imbedded taxes during production and distribution are removed and replaced by sales tax of an equal amount. Retail outlets will receive compensation for collecting and passing on this sales tax so nobody loses... everybody wins.

FairTax with no loopholes and no deductions will actually increase revenue for the State of Kansas because everybody will be paying their FAIR SHARE.

Please vote YES for FairTax.

Thank you,

Bob Bowser

129 North College Avenue

Salina, Kansas 67401

785-577-4564