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Area Bulletin 1980-1989

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Area Bulletin

1-1982

Huntington League of Women Voters, January 11, 1982

League of Women Voters of the Huntington Area

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HUNTINGTON AREA LEAGUE OF WOMEN VOTERS

January 11, 1982

C A L E N D A R

- January 19 BOARD MEETING (Tuesday, 7:30 p.m.)
Home of Marcia Daoust, 926 11th Avenue.
- 21 TOUR OF ONA CORRECTIONAL FACILITY (Thursday, 9:30 a.m.)
Meet at Beverly Hills Presbyterian Church or at
home of Helen Gibbins (see page two) - map page 6.
- February 2 TAXATION UNIT (Tuesday, 9:30 a.m.)
Beverly Hills Presbyterian Church, Green Oak/Norway,
Babysitting will be provided. (see info this issue)
- 3 TAXATION UNIT (Wednesday, 7:30 p.m.)
Home of Linda Rowe, 1007 Chesapeake Court
- * 4 TAXATION UNIT (Thursday, 7:30 p.m.)
Home of Helen Gibbins, 6128 Gideon Road - map page 6.
- 16 BOARD MEETING (Tuesday, 7:30 p.m.)
Beverly Hills Presbyterian Church. Babysitting provided
- BULLETIN MATERIAL DUE.
- ** 23 & DAYS AT THE LEGISLATURE. Everyone welcome! Make
24 reservations now! See inside for more details.

PRESIDENT'S CORNER . . .

*We're TRYING SOMETHING NEW . . . and attendance will determine its fate! To accommodate that increasing portion of our membership living east of Huntington, we are scheduling a THIRD Taxation Unit Meeting in this area for their convenience. Map to Helen Gibbins' home is on page six.

**SEE OUR LEGISLATORS IN ACTION!!! Join a car pool and take advantage of this opportunity to listen to our representatives express their opinions in "smoke-filled" committee rooms and in the "grandeur" of regular sessions. CALL AND MAKE RESERVATIONS NOW!

The Daugherty Status Offender Facility

League people and guests who are interested in visiting the Daugherty Status Offender facility may meet at either the home of Helen Gibbins, 6128 Gideon Road (map page 6), or at the Beverly Hills Presbyterian Church for background material on the facility. We will then consolidate rides to arrive at the children's home at 10:30 a.m.

The Youth center at Ona has long been of interest to League. It was built in the late 1960's as a foster home but was never opened. As a status offender facility, it is now used for truants, runaways, or unruly children who have shown no improvements under less restrictive programs.

Guests are welcome. Bring a frined.

. . . Beth Bauserman

DAYS AT THE LEGISLATURE - February 23-24, 1981

Dinner and Briefing . . . Tuesday, February 23, 1981, 7:00 p.m.
Rose City Cafeteria, South Charleston.

Cost . . . Buy whatever you like through the cafeteria line. Add 60¢ per person for use of room, plus tip.
Stay overnight with Charleston League members.

Coffee with Legislators . . . Wednesday, February 24, 1982,
8:30-10:30 a.m. Capitol Cafeteria,
basement under the rotunda.

Cost . . . \$2.50 per member.

After the coffee, stay as long as you like to talk with Legislators, attend committee or House or Senate sessions, tour the Capitol. Lunch on your own.

Make reservations with . . . Bernice Steirn or Janice McNearney.
523-2879 522-8150

Indicate number attending dinner, needing overnight accommodations, attending coffee. Include \$2.50 per person. Dheck deadline: 2/20/82

FINANCE DRIVE

Many, many thanks to the community and to those League members who contributed to the Finance Drive. We have a total of \$1,045.00, which was our goal. Thanks again for your support.

. . . Kirsten Bagley
. . . Ann Speer

CLEAN AIR ACT

Please write a letter to your congressman opposing HR5252 which will gut the Clean Air Act. What to mention to your Congressman . . . LWV is in favor of keeping a strong Clean Air Act . . . strong auto emission standards . . . want deadlines maintained for primary and secondary standards . . . control acid rain . . . support Prevention of Significant Deterioration (PSD) . . . strengthened enforcement powers . . . set standards for fine particulates . . . accelerate control of toxic air pollutants . . . cost/benefit rates should not be considered when setting primary standards.

Name of League Huntington Area League of Women Voters
Number of Members Participating _____

WEST VIRGINIA PERSONAL TAXES
CONSENSUS QUESTIONS

CONSENSUS DEADLINE: April 1, 1982. Send 1 copy of this report to Lois Kauffelt, 1407 Connell Road, Charleston, WV 25314 before the deadline date; send 1 copy to Jody Boyd, Route 2, Box 126, Sistersville, WV 26175; keep 1 copy for your local League files.

Consider any recommendations for change from the view of tax reform, that is, that all changes you recommend must result in the State receiving substantially the same amount of tax revenues from these taxes as it currently does. Later studies will consider changes to increase or decrease revenues and evaluate the proportion of the total taxes which should be paid by the different types of taxpayers.

INHERITANCE TAX

I. Consider the following possibilities for change:

1. Spouse exemption: Raise ||||, Lower __, Eliminate __, Keep as is ||, Give Total Exemption __.
2. Exemption for others:
 - a. Children: Raise ||||, Lower __, Eliminate __, Keep as is ||, Give Total Exemption __.
 - b. Parents: Raise ||||, Lower __, Eliminate __, Keep as is ||||, Give Total Exemption __.
 - c. Grandchildren: Raise ||||, Lower __, Eliminate __, Keep as is ||||, Give Total Exemption __.
 - d. Siblings: Raise ||||, Lower __, Eliminate __, Keep as is ||||, Give Total Exemption __.
 - e. Others (Specify) _____
Yes __, No ||||
3. Rates:
 - a. Spouse: Raise __, Lower __, Keep as is ||||, Eliminate __.
 - b. Children: Raise __, Lower __, Keep as is ||||, Eliminate __.
 - c. Parents: Raise __, Lower __, Keep as is ||||, Eliminate __.
 - d. Grandchildren: Raise __, Lower __, Keep as is ||||, Eliminate __.
 - e. Siblings: Raise __, Lower __, Keep as is ||, Eliminate __.
 - f. Others (specify) _____
Yes __, No __.
4. Should life insurance be taxed as part of the estate?
Yes ||, No ||||
5. Should law relating to administrative procedures be changed to facilitate enforcement?
 - a. Department Appraisal procedures: Yes ||, No ||.

TAXATION UNITS

During the first week in February we will reach consensus on Personal and Inheritance Taxes in West Virginia. Consensus will be much easier with an understanding of the philosophy behind these two taxes.

The Inheritance and Transfer Tax ((I&T) is levied on the transfer of property by death or in anticipation of death. Transfers made within three years of death are considered to be made in anticipation of death. The I & T is a tax on the transfer of previously accumulated wealth to individuals who did not accumulate it. It is levied on the beneficiaries of the estate (in contrast to an Estate Tax, which is levied on the estate itself). The tax rates vary with the relationship of the beneficiary to the decedent. Spouses pay the lowest rates and nonrelatives the highest rates. There are untaxed exemptions for close relatives of the decedent, with the spouse having the largest exemption.

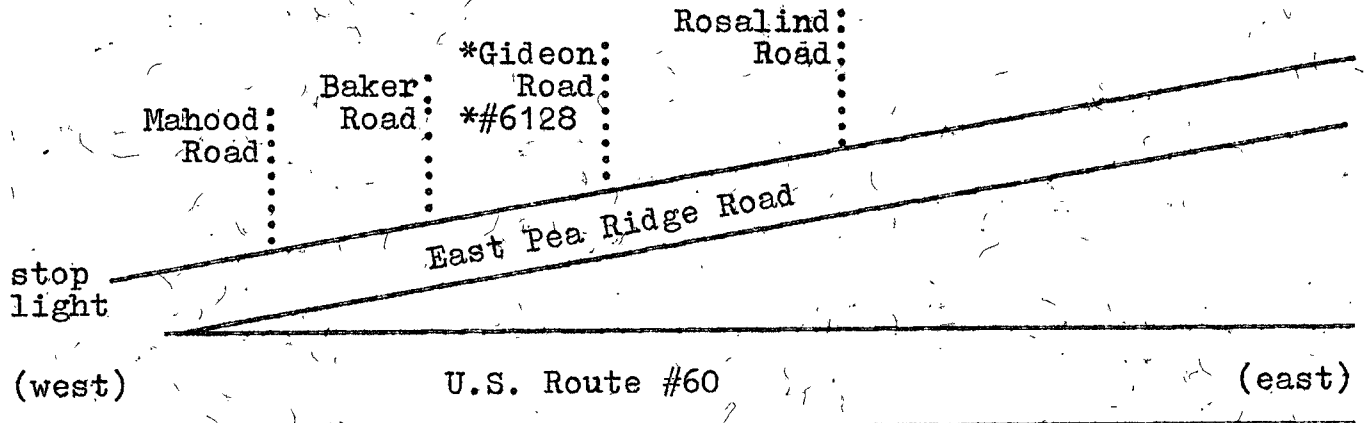
The yield from this tax is relatively small (only \$12,681,340 or 1.5% of the total revenues in 1977-78), but it is a "profitable" tax as administration costs are also relatively small.

The Personal Income Tax (PIT) is West Virginia's second largest revenue-producing tax, exceeded only the B & O Tax. It produced \$182,941,328 in 1977-78, which was 22% of the state taxes collected, and costs about \$750,000 a year to administer. The PIT is a tax on the accumulation of wealth and, like the I & T, is regarded as a progressive tax because it has graduated rates which are lowest for the smallest incomes and highest on larger incomes. WV's PIT conforms substantially to the federal personal income tax. It uses the same definitions and system of determining income and deductions, although its rate schedules, types of deductions and amounts allowed for deductions differ.

These two taxes fulfill the primary purpose of taxation, that of raising revenues for the functioning of government by taxing different aspects of the total wealth within the state. In evaluating the tax relief granted by deductions and exemptions, the purpose of the tax relief should be weighed as well as its cost to the other taxpayers who must pay at higher rates to replace the lost revenues. A more detailed discussion of the issues involved with these taxes as well as information on the similar taxes in other states, is available in the new League publication, WEST VIRGINIA PERSONAL TAXES, which is available from Janice McNearney or Helen Gibbins at \$3.50 a copy.

Other material which would be helpful to review include the introductory section of the 1980 League publication, WEST VIRGINIA BUSINESS TAXES (also available from Helen or Janice at \$3.50), WV Inheritance & Transfer Tax Forms and the WV and Federal Personal Income tax Forms and booklets. These are available free to taxpayers from the appropriate government agencies.

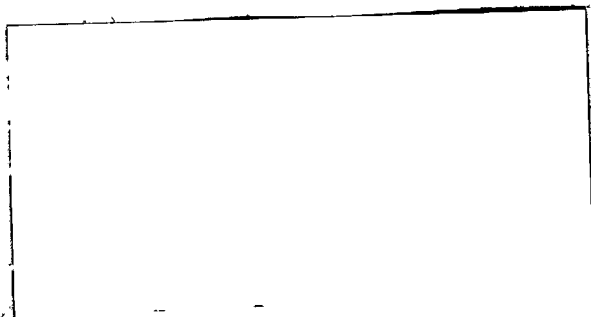
. Linda Rowe, 697-7916



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