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Deirdre Macnab: Will Florida Legislature leave all its children behind?

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The sleeping giant of Florida, its citizens, is awakening — and not to the smell of bacon, but the rancid smell of our children's future going up in smoke.

After years of knowing that Florida lags among the most miserly of all states in funding per pupil, the populace is stirring.

Tops in football? Yes, but lowest in average professor salary and largest university class sizes. Rising in academics? Yes, but already almost dead-last in investing in education. We are sure to lose significant ground with deeper cuts in high-achieving classes, art, music and even guidance counselors, the last refuge for our most-at-risk children. Great climate? Wonderful, but will that really draw the kinds of companies we want with higher-paying jobs and employees who are looking for world-class public schools and nationally ranked academic universities?

What should Central Floridians who are incensed and concerned look for in the halls of Tallahassee during these final important weeks of the legislative session?

Ranking 47th among the 50 states in lowest overall tax burden, according to the Tax Foundation, Florida depends on its sales tax for roughly 75 percent of its state revenue.

Yet because of the relentless work of high-paid lobbyists over the years, Florida now gives away more than it collects in sales tax — thus increasing the burden on individuals and small businesses. From ostrich feed to lap dancing to bottled water from the depths of our springs, there are hundreds of exemptions, all of which have been protected in prior legislative sessions. This includes almost \$400 million for large multistate corporations like Walmart.

Does Florida's economic crisis finally provide an opportunity for long-overdue tax reform?

The League of Women Voters of Florida strongly believes that sufficient taxes must be levied to meet the state's long-term needs for education and other services. The league has advocated for such reform for almost 20 years. There are many measures that can be taken to raise additional revenue within existing state constitutional constraints, which do not constitute raising taxes, but rather

leveling the playing field.

Some of these measures include the following actions:

- Review and remove sales-tax exemptions that do not fulfill a public purpose.
- Compel Internet sellers with subsidiaries or representatives in the state to begin charging Florida sales tax.
- Implement combined reporting to prevent corporations from artificially shifting profits earned in Florida to subsidiaries in other states (and raising the tax burden for local companies).
- Remove the exemption of limited-liability companies and subchapter S corporations from the corporate income tax.
- Reinstitute the intangible tax.
- Close the loophole on the documentary stamp tax.

The League of Women Voters of Florida urges citizens to tell their state legislators that our children deserve a state where the schools and universities have the funding needed to give them the future they deserve.

Let your representative know you support closing the loopholes and exemptions that riddle our state tax code, and that you support bills to prevent corporations from artificially shifting profits earned in Florida to subsidiaries in other states. The message must come from the citizens.

Deirdre Macnab is president of the League of Women Voters of Orange County. Contacts for legislators can be found on the league's Web site, lwvoc.org.