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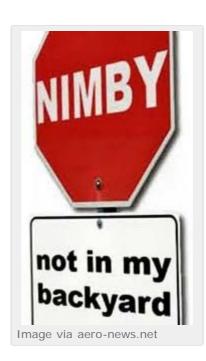
Robert W. Wood THE TAX LAWYER

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NIMBY Taxes For All

NIMBY—"not in my back yard"—pejoratively describes the opposition people feel when some laudable project is a little too close to home. It would be great, they say expansively, but not near *me*. They are sometimes called Nimbies, a term coined in 1980 by Emilie Travel Livezey and popularized by British politician <u>Nicholas Ridley</u>, then <u>Conservative Secretary of State for the Environment</u>.

It is used in a similar way on our side of the pond. It seems to fit perfectly with our current notion of tax equity, especially given the rising "tax the rich" chorus echoing across America.



One peculiarly American voice in response is <u>David Mamet</u>, playwright, essayist, screenwriter and director. <u>Mamet</u> never seems short of barbs and pique. His dialog in Glengarry Glen Ross and Wag the Dog positively burns both with intensity and irony. Of taxes he recently said:

"What of taxes? Nobody likes 'em, everybody knows they are, in the main, waste, all try to avoid or defray the expenditure by means of varying legality, and yet 53% of the country voted to raise them." See <u>Liberal Tax Dodgers and the Disrespected Sushi Chef.</u>

Mamet goes on to posit that "the question of taxes is central to that of liberty in general." He then eloquently skewers the hypocrisy of those who vote to raise taxes yet do all they can to avoid paying themselves. I find many of Mamet's sensibilities and perceptions extraordinarily accurate. About cheating on your taxes, "cosi fan tutti," says Mamet, "so do they all."

But not to worry, he says, there are always the rich to attack. Raise taxes on the rich. They can pay. They **should** pay. If you are rich or if you aspire to be, these may be disturbing sentiments. But to others, these words may actually be soothing. To many right now, "tax the rich" is both battle cry and moral imperative.

The question of fairness may be fundamental, but it is also subjective. No matter how rooted in ethics we want it to be, fairness seems to be in the eye of the beholder. If the eyes of beholders are all that matter, there seems little question how the debate will come out. After all, there are fewer beholders who are rich.

The Fair Tax or the Flat Tax or the 9-9-9 plan all have pleasing handles. They have Madison Avenue packaging. Yet someone must decide how little income is too little to pay it. Someone must decide what special deduction is too important not to allow.

As important as they are, such fundamental but simple questions can lead to the downfall of simplicity. After one exception or tax break comes 100 then 100,000, and then millions. That could produce the kind of moribund system we have now. It would be a shame to end up right back where we started.

For more, see:

What's So Bad About a Flat Tax?

A Plan for the Uber-Rich

The Plan Needs to Be Recalibrated

A Serious Proposal, Worth Studying

'9-9-9' Isn't a Flat Tax

The Beauty of the Flat Tax

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