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Trump, Taxes, Tampons, And Snoop Dogg

Donald Trump has endured criticism for so many things one loses count. Post-debate, it was his allegedly anti-feminine remarks, including his [Megyn Kelly rant](#) about her having “blood coming out of her wherever” during the debate. He refused to apologize and denied any impropriety. But he has also gone on the tax offensive, and he might even be able to tie the two topics together.

Whether he could do it in a way that wouldn't offend a large segment of the population remains to be seen. Perhaps few will defend Trump, and fewer still will defend the obscene complexity of America's tax laws. As Mr. Trump now ventures into the tax reform arena, half a world away, Australia's 'tampon tax' is getting blood in the news more explicitly. The tampon tax is actually a Goods and Services Tax or GST. An assumption of the tax law down under is that feminine hygiene products such as tampons and pads are 'non-essential,' resulting in a 10% price increase.

As a result, some Australian women rap against the tax on tampons. Their [‘I Bleed and I'm Proud \(video\)’](#) attacks the tax with 'Drop It Coz It's Rot,' a rap inspired by Snoop Dogg's 'Drop It Like It's Hot.' Of course, America has numerous silly tax rules, surely more than Australia and probably more than anywhere else. We also have more sheer complexity than anywhere else. And that is where Mr. Trump could swoop in.



Real estate tycoon Donald Trump flashes the thumbs-up as he arrives on stage for the start of the prime time Republican presidential debate on August 6, 2015 at the Quicken Loans Arena in Cleveland, Ohio. (Photo credit: MANDEL NGAN/AFP/Getty Images)

The Donald now says that simplifying the tax code would be one of his domestic priorities as president. He may not be exaggerating when he says his tax documents “would literally probably be 10 feet high if I put them together, it is so complicated and so terrible.” On Fox’s showcase *Fox & Friends*, Trump has said that he wants to cut taxes. Asked about his tax plan, Trump said:

6 Frankly, what we should do is...start it off by simplifying our current system, put H&R Block out of business, knock them out, put them out of business. A simple return, people have to go out and pay a lot of money to get help, to fill out their tax returns. And I’m talking about a simple return. We have to simplify our code, we have to bring down taxes, but we have to simplify our code, Steve, it’s too complicated. You can’t do it. You have to go — in my case, I have lawyers all over the place. I have accounting firms all over the place, everybody. You have to simplify this tax code. And from that point on, you can maybe do something else. But before we do anything, simplify it. Make it nice and easy for people to understand, and reduce taxes.”

Like Warren Buffett and Mitt Romney, [Trump has said, “I pay as little as possible” in taxes.](#) There is a long tradition in America—but probably in many

other countries too—to take advantage of tax breaks when they are offered. Why pay ordinary income tax if you qualify to pay capital gain? Mr. Trump and Mr. Buffett both subscribe to the rule laid down in 1935's [Gregory v. Helvering](#) by [Judge Learned Hand](#):

- 6 Anyone may arrange his affairs so that his taxes shall be as low as possible; he is not bound to choose that pattern which best pays the treasury. There is not even a patriotic duty to increase one's taxes. Over and over again the Courts have said that there is nothing sinister in so arranging affairs as to keep taxes as low as possible. Everyone does it, rich and poor alike and all do right, for nobody owes any public duty to pay more than the law demands."

But how Mr. Trump would make a crew cut out of our tax code's Trump comb-over [Trumpadour](#) remains to be seen. He may want to remind the voting public that the IRS even used an actor very poorly playing Mr. Trump in an IRS training video. The not-Trump look-alike repeated his favorite, "You're fired!" This film effort had only a \$10,000 budget, but even that was probably a waste of money. About all that can be said is that \$10,000 for a poor Trump Apprentice parody was better than \$60,000 the IRS spent on its [Star Trek](#), Gilligan's Island and [line dancing videos](#).

The IRS's silly videos and conference expenses were an embarrassment and were disapproved by the watchdog Treasury Inspector General for Tax Administration ([TIGTA](#)). The TIGTA [report](#) also uncovered a loose credit card program at the IRS with some embarrassing expenditures. There is a great deal that a reformer could do with this, perhaps even Mr. Trump.

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