MORE INEQUITY SEEN IN IOWA TAX PLANS

By JAMES FLANSBURG

Tax plans advocated by Gov. Robert Ray and by an Iowa Senate subcommittee would both increase the inequity in the state income tax system, an Iowa House subcommittee found Wednesday.

The House subcommittee put out figures showing that both plans would preserve the present system of giving a two-income household a tax break over a on e-income household, even though both households earn the same amount of money.

House Ways and Means Committee Chairman Lowell Norland said he thinks the solution is to make the state income tax 20 per cent of the federal income tax.

"If you think households should be taxed equally, then the percentage of federal is by far the fairest plan," Norland, a Kensett Democrat, told the House subcommittee.

"I'm interested in getting away from this inequality.'

Combined Return

Under the present system. when a husband and wife both hold jobs, they file what is called a combined return. which allows each to pay taxes on the amount each earned.

If their adjusted gross income is \$20,000, for example, their state tax is \$585.

But if the husband had earned that \$20,000, the tax would be \$856, even though the couple had the same number of dependents as the two-income household.

The reason is two-fold.

The two-income household gets two standard deductions, and because both incomes are being considered separately. they get thrown into a lower pays in the \$20,000 bracket, and the two-income family pays in the \$10,000 or \$12,000 bracket.

Under Governor Ray's proposal, the two-income household income family's \$838.

Under the Senate subcom- tify the body of mittee's proposal, the one-in- a young woman come family would pay \$816 found in the against the two-income family's M ississippi \$550. The inequity in the Senate River north of plan would substantially in Clinton last Fricrease in the higher brackets. day have thus far been unsuc-

Under the bill being devel-river about a half-mile south of mittee, both families would pay

The House subcommittee has been hammering out the bill this week. It is scheduled to be presented to the full Ways and Means Committee on Monday, with the committee expected to approve it and the House to begin debate on it one week from today.

Also in the bill is a provision requiring corporations to file reports on the amount of property and payroll they have in this state.

The information would give the state a specific figure on the amount of revenue that a three-factor corporation tax would bring in.

Iowa's corporation tax now is levied only on the income from sales in this state. A three-factor tax would be based on the percentage of sales, property and payroll within the state.

3-Factor Tax

Democrats, who control the Legislature, have a party platform plank calling for a threefactor tax, so the decision to go to a simple reporting bill may indicate the shelving of the three-factor proposal this year.

Specifically, the reporting provision calls for corporations that tell the state that they pay corporate taxes in other states to report on the payroll and property they have in Iowa.

The three-factor tax could be amended into the bill in debate, so the proposal cannot be regarded as dead at this point.

\$5,000 in herbicides taken in break-in

The Register's Iowa News Service CLARKSVILLE, IA. - Authorities reported that more than \$5,000 worth of herbicides were taken from the American Cyanamid Co. here in a breakin at the company over the weekend.



Looking for spring?

Emmett Armell uses a metal detector device to look for coins and other pieces of metal around the wading pool at Union Park here Wednesday. Spring, which has been somewhat elusive, finally arrived Wednesday with partly sunny skies and a high temperature of 66 degrees here. Armell lives at 1051 Fifty-seventh St.

The Register's Iowa News Service

Clinton DES MOINES

cessful. The body was found in the

fisherman from Sabula.

body was nude.

the Clinton County-Jackson Moines Wednesday with a dele-County line by a commercial gation of Iowans on a "Fine Sheriff Mulholland said the He said the dead woman was today.

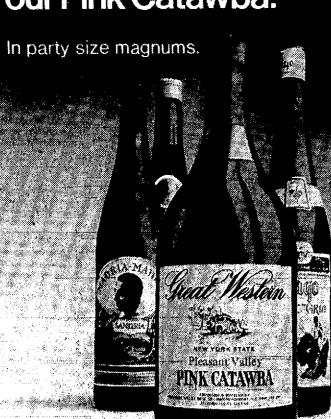
believed to be in her 20s. It has been determined she suffered a gunshot wound in the head, behind the right ear. He said the body was badly decomposed.

Fingerprints and dental CLINTON, IA. - Clinton Coun- charts have been made and auwould pay \$555 against the one- ty Sheriff Gary Mulholland said thorities expect to have results Wednesday that efforts to iden- from an autopsy this week. 'We haven't got any leads thus far," Sheriff Mullholland said.

Ray, delegation off to promote meat

Gov. Robert Ray-left-Des-Iowa Meats" promotional trip to Portland, Ore. He will return

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HOUSE PASSES SCHOOL AID

WASHINGTON, D.C. (AP) -The House passed a \$7.9-billion federal education aid appropriations bill Wednesday that Opponents Views exceeded what President Ford some \$1.1 billion.

The measure, approved by voice vote, was sent to the Sen-

The basic spending package for elementary, secondary, college and special education pro-Committee.

Above Figure Sought

The panel's figure was \$661 of July 1. million above what the President sought for the fiscal year House approved language inlion over what had been appro- for court-ordered school busing. priated for the current fiscal Predict Same Fate

However, the House approved by a vote of 259 to 43 an amendment by Representative bill and was watered down by Edward Roybal (Dem., Calif.) the Senate. The bill's managers

to add another \$487.5 million. Roybal said the increases he proposed for college student aid and vocational, bilingual and handicapped education were needed to offset inflation.

Help For States

special education areas.

The House rejected by 308 to ation. by Representative Albert Quie ment was 253 to 145.

(Rep., Minn.) that would have | distance

cut Roybal's boosts to \$137 mil-

Republicans and some senior Democrats argued that the measure was adequate and expensive enough without the increases, in light of the nation's mounting debt.

The opponents of the boosts had asked in his budget by also said that further Senate additions could lead to bloated, veto-prone bill and a delay in getting needed funds to the schools.

Over-all, the bill included another \$465 million - \$200 milgrams had been set at \$6.89 lion more than the President billion by the Appropriations wanted — for an unusual threemonth transition period as Congress shifts in 1977 to beginning its fiscal year on Oct. 1 instead

In another voice vote, the beginning July 1 and \$318 mil- tended to ban use of any funds

The antibusing provision was in last year's appropriations predicted the same fate this

The House also approved an amendment by Representative Bob Casey (Dem., Tex.) that 4 are executed Health, Education and Welfare by firing squads from using any of the money to

Mom of year

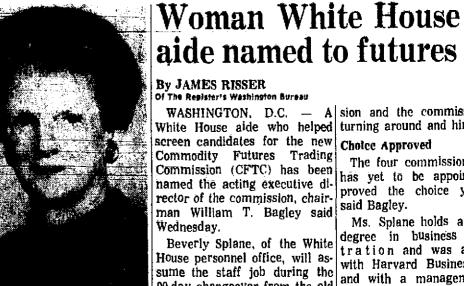
Ms. Helen West of Davenport has been named University of Iowa Mother of the Year. The wife of Ralph West was nominated by her twin daughters, Ann and Nan West, both seniors at the U of I. A third daughter, Jane West Mensing, graduated in 1970. Mrs. West Weekend Luncheon Saturday poon at the Iowa Memorial Union in Iowa City.

GUATEMALA CITY. He also said the increases compel integration by sex of GUATEMALA (AP) - Four charged with "the care, feedwould help states that have physical education classes and convicted murderers were exe- ing and education of this combeen ordered by the courts in groups such as fraternities and cuted by firing squads at dawn mission" as its members went chaplin's 86th many cases to increase aid in sororities, the Boy Scouts and Wednesday, two in a rural cem- through the Senate con-Young Men's Christian Associ- etery and two in a prison court- firmation process. yard. They were the first public 94 a compromise amendment The vote on Casey's amend- executions in Guatemala since gestion that her selection quietly celebrated his eighty-



(CEA) to the new CFTC. Bagley said he does not know

will be honored at the Parents



whether the commission will

the Senate. Her Salary Ms. Splane will be paid \$36,000 a year, the established salary for the permanent executive director, a commission spokesman said.

Bagley said that though Ms. Splane played a key role in screening prospective presidential appointees to the commission, she did not interview him.

modity Exchange Authority

He also said Ms. Splane was

amounted to hiring the commis- sixth birthday Wednesday.

aide named to futures job

WASHINGTON, D.C. - A sion and the commission then White House aide who helped turning around and hiring her. screen candidates for the new Choice Approved Commodity Futures Trading

The four commissioners (one Commission (CFTC) has been has yet to be appointed) aprector of the commission, chairman William T. Bagley said Said Bagley.

Ms. Splane holds a master's degree in business administration and was associated sume the staff job during the and with a management con-90-day changeover from the old sulting firm in Boston, Mass., with Harvard Business School Agriculture Department Combefore joining the White House staff last year, Bagley said.

90-Day Delay

The purpose of Wednesday's appoint her executive director briefing was for Bagley to anat the end of that period. The nounce that existing commodity job requires confirmation by exchanges and commodity traders will continue to be licensed during the 90 day transition pe-

The commission's duty to review all federal regulations and commodity exchange bylaws, in order to improve policing of the \$500-billion-a-year commodity markets, also will be deferred for 90 days, he said.

Bagley also said that commission member John Rainbolt has been designated vice-chairman of the commission.

CORSIER. SWITZERLAND He rejected a reporter's sug- (AP) - Sir Charles Chaplin



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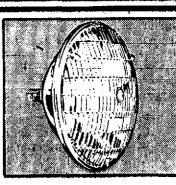
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