

Look Both Ways Before You Tax

As of February 1, the Oregon Legislative Assembly is back in session. Among the most talked about issues for the Legislature to tackle will be the 2017-2019 state budget and funding a major transportation package. At the heart of both discussions will be taxes.



ANTHONY K. SMITH

OREGON STATE DIRECTOR NFIB

Most people would rather not think about taxes, or at the very least just once per year, usually on a grim, gloomy day in April when all other efforts to procrastinate have failed. Few people bring up taxes in casual conversations, and not on a regular basis.

Taxes are painful to think about because regardless of one's income level, a portion of something earned is taken away – and no matter how well the money is spent by government, those earnings are gone forever from the taxpayer's bank account.

Still, the Legislature has the authority to impose taxes on individuals and businesses.

Its task in the coming months will be to judiciously weigh the cost of state expenditures with the ability of taxpayers to meet those needs. When your job is to spend taxpayer money (for the benefit of the state and its people), it's easy to focus on these needs and to forget about the burden tax increases have on those who are paying them.

Consider the U.S. Small Business Administration's most recent Oregon Small Business Profile report: The median income for individuals who were self-employed at their own incorporated business was \$42,722. That same year, the U.S. average was \$49,204.

How a business is taxed is determined by how the business structures itself for tax purposes, i.e., C corps, S corps, partnerships, sole proprietorships, etc. There are pros and cons for each, but regardless of how a business structures itself, there are real-life people impacted by the taxes owed by the business entity itself, its investors, or its owners.

Approximately 75 percent of small businesses structure themselves as "pass-through entities," i.e., the income they generate from their business passes through the business itself and becomes personal income, so the

taxes they pay are calculated based on personal income tax rates and brackets, both at the state and federal level.

Knowing that half of Oregon entrepreneurs are bringing in less than \$45,000 per year, and acknowledging that this is well under the national average, Oregon needs to recognize something important: Tax policy that starts with small business is one of the keys to unleashing a strong economy. Raising taxes on small businesses might help balance the budget, but taking a larger portion of the earnings of small businesses will not help grow the economy.

When politicians say that businesses should "pay their fair share," which always means they need to pay more in taxes, what they are really saying is that government should take more from the people who earn their incomes from business. But even when there is broad agreement about how the state should spend our tax dollars, e.g., education, infrastructure, public safety, etc., the fact remains that Oregon has never had more revenue to spend than what is projected to come in over the next two years. In fact, in the next

budget cycle, Oregon is expected to bring in about \$1.5 billion more than the 2015-17 biennium. Yet here we are, at the beginning of another legislative session, having conversations about tax hikes and budget cuts, and spending even more.

Clearly, the cost of government to Oregon taxpayers

is increasing at a rate that is out-pacing economic growth. For those who find no fault in this scenario, the answer will always be to raise taxes, to take more from the earnings of taxpayers. This sends a dangerous message to both businesses and individuals – taxpayers must always meet the financial needs of government.

But for those who recognize that the role of government is to serve rather than to be served, that elected officials ought to take action in ways that emphasize the "service" part of "public service," the answer will always be to contain the cost of government, to live within our means, and to take from others only when good stewardship is assured – and for the benefit of every taxpayer, not just the few.

Anthony K. Smith is Oregon state director for the National Federation of Independent Business.

Older, Wiser, Greener At Center 50+

Center 50+

CITY OF SALEM

It Takes a Lifetime to Get This Young!



By Beth Casper

Special to the Salem Business Journal

Center 50+, the city of Salem's senior center, is as committed to the environment as it is to its patrons.

It's there that adults ages 50 and older can take marimba classes, attend a support group, enter a chocolate dessert contest, eat lunch with friends, and see sustainability in action.

When the 30,000-square-foot facility was built in 2008, it incorporated many of the highest green building standards. Energy-efficient LEDs were installed throughout the building, water faucets and toilets are on automatic gauges, and natural light is used to brighten big areas and keep lights turned off. Recycling bins are available throughout the building for everything from paper and cans to glass and cardboard.

The city of Salem's Center 50+ was EarthWISE certified in 2013. EarthWISE staff helps businesses recycle, save energy, reduce waste and much more. To earn certification, a business meets criteria in six areas. Center 50+ is one of more than 160 EarthWISE businesses and organizations in Marion County.

"Fifty-plus is one of the fastest growing populations," said Marilyn Daily, director of Center 50+. "People are becoming more and more aware of our programs and what we offer. And now we are open longer hours—until 9 p.m. and on Saturdays—so we are drawing in more people."

Despite doubling its attendance, the center was able to keep the same size dumpster by composting its food waste. Since 2013, the organization has collected its food waste separately. Since between 60 and 100 people eat lunch at Center 50+ every day, there is a lot of it. By diverting food waste to compost,

the Center has eliminated a huge amount of garbage.

It's not just the composting program that has eliminated waste associated with meals at Center 50+. All of the dishware, utensils and cups are durable instead of disposable. And Center-goers are encouraged to bring their own water bottles or coffee mugs.

The change has had the added effect of making people feel more comfortable—as if they were at home, said Daily.

Because people feel so comfortable at Center 50+—and also come to the Center to learn—education has become a key to the organization's environmental success.

In 2013, the center launched awareness of the EarthWISE certification with a skit and flash mob in the lunchroom. The flash mob danced and sang the song, "Pass it on Down," by Alabama. The chorus goes, "So let's leave some blue up above us/Let's leave some green on the ground/It's only ours to borrow, let's save some for tomorrow/Leave it and pass it on down."

The educational outreach was not a one-time event. Each March, Center 50+ conducts a going-green program. For a full month, seniors can attend different lectures on recycling and living in a healthy environment.

"We see upwards of 850 people each day," Daily said. "We see ourselves as an education location. When people are here, we educate them on what they can do in their own homes."

To learn more the programs at Salem Center 50+, go to www.cityofsalem.net/center50. For more information about the EarthWISE program, visit www.mcearthwise.net or call Alan Pennington at 503-365-3188.

Mayhem. Soap. When an insomniac unnamed narrator needs a fantasy to escape from his dead-boring life, he tries joining a cancer support group. Despite a slight silver lining, he's dragged into an underground fight club and soap making scheme which turns into a competitive rivalry for love, power and hidden agendas. Released 1999. Rated R. 139 minutes | \$14 Fan Flicks Package \$7 Screening Only, General Admission

Igor & The Red Elvises

June 5, 8-10pm

Globetrotters and Siberian Surf Rockers. If Igor & The Red Elvises aren't in the middle of a tour, they are getting ready for the next one - this is a band that is constantly in motion and evolving. Since 1995, the band has included musicians from countries including the USA, Israel, Puerto Rico and Bulgaria to name a few, rejecting major record deals along the way in favor of independent rock and roll. One thing's for sure: whatever the event, wherever they go, Igor & The Red Elvises bring the party with them! www.redelvises.com | ADV \$17 DOS \$20, General Admission



Like Water For Chocolate

June 11, 3pm

Chef's Cinema presents the best of pop culture-foodie films, paired with an optional post-show discussion/Q&A and Passion pairing by Paradiso's own Chef Robert Durkin. A feast for the senses. Two young lovers are forbidden to marry because of Mexican tradition - no youngest daughter has ever married and Mama Elena's daughter will not be the first. Mismatched love results in heartbreak, but a forbidden marriage will not put a damper on love under the same roof. Released 1993. Rated R. 105 minutes | \$25 Chef's Cinema Package \$7 Screening Only, General Admission

The Sandlot

June 25, 2pm

Fan Flicks presents the best of cult classics that we all know and love way too much, paired with an optional themed cocktail. Quoting dialogues and audience participation is always welcome. Themed dress is highly encouraged! The adventure of a lifetime. The summer of their dreams. The dog of their nightmares. Scotty Smalls is the new kid in town and all he wants is to make friends before summer ends. The Sandlot boys find themselves in a pickle when Smalls hits a baseball signed by Babe Ruth into the backyard of "the Beast". Thanks to the Great Bambino and Benny "The Jet" Rodriguez, a summer filled with rivalry, lifeguards, and baseball won't go to waste. Released 1993. Rated PG. 101 minutes | \$14 Fan Flicks Package \$7 Screening Only, General Admission



A Chorus Line

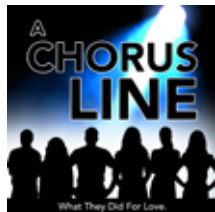
August 4 through 27

August 2 and 3 - Preview Nights: \$10 Admission and Oregon Thespian Cardholders Free

Wednesday-Saturday 7:30pm

Sunday 2:30pm

20 shows. 4 weeks. Pulitzer Prize and Tony Award winner, A Chorus Line is a stunning concept musical capturing the spirit and tension of a



chorus audition for a new Broadway show. Exploring the inner lives and poignant ambitions of professional Broadway "gypsies", the show features one powerhouse number after another. Memorable musical numbers by Marvin Hamlisch include "What I Did for Love", "One", "At the Ballet", "The Music and the Mirror", and "I Hope I Get It". A brilliantly complex fusion of song, dance, and compellingly authentic drama, A Chorus Line is a classic celebration of the unsung heroes of Broadway: the chorus - those valiant, over dedicated, underpaid, highly trained performers who keep the American Musical Theatre alive and thriving.

Presented by arrangement with TAMS-WIT-MARK MUSIC LIBRARY, INC. 560 Lexington Avenue, New York, New York 10022. | Standard \$20 House \$25 Prime \$30, Youth \$10 OFF, Reserved Seating



Paperback Writer, Beatles Experience

August 20 and 21, 8-10:30pm

Here Comes The Sun. Take memory-making to the next level during the 2017 Total Solar Eclipse with 2 nights of reliving the musical journey of the world's most popular rock group of all time. This summer, pair the Total Solar Eclipse experience with a "ticket to ride" back to the 1960s alongside John, Paul, George and Ringo. Hear the hits from "The Ed Sullivan Show" through the colorful "Sgt. Pepper's" years and more with with spot-on look and sound reviving the key moments of the band's iconic breakthrough. | Standard \$30 House \$40 Prime \$45, Reserved Seating

The 10th Annual Red Ribbon Show

September 30, 5-9pm

Started in 2008, the Red Ribbon Show serves as Salem, Oregon's largest annual HIV/AIDS event promoting HIV prevention, eliminating stigma for those living with it, educating the community on HIV/AIDS services, remembering those lost to the disease and most importantly, fundraising for HIV/AIDS organizations that serve our community. To date, the Red Ribbon Show has raised over \$115,000 for a variety of non-profit organizations. Tickets available through Imperial Sovereign Court of the Willamette Valley Empire. <https://iscwe.wordpress.com/red-ribbon-show/>

Next Fall

October 27 through November 12

October 25 and 26 - Preview Nights: \$10 Admission and Oregon Thespian Cardholders Free

Wednesday-Saturday 7:30pm

Sunday 2:30pm

15 Shows. 3 Weeks. Tony nominated Next Fall takes a witty and provocative look at faith, commitment and unconditional love. While the play's central story focuses on the five-year relationship between Adam and Luke, Next Fall goes beyond a typical love story. This timely and compelling new American play is a story that depicts the consequences of living a life of fear and how it ultimately affects the people you care for and love most. "Five Stars. The best new American play of the Broadway season, Next Fall leaves you thinking about rapture and rupture. If you go, which you should,



be prepared to laugh some, perhaps to cry some, and then to rise in appreciation." —Time Out NY Produced on Broadway by Elton John and David Furnish, Barbara Manocherian, Richard Willis, Tom Smedes, Carole L. Haber/Chase Mishkin, Ostar, Anthony Barrile, Michael Palitz, Bob Boyett, James Spry/Catherine Schreiber, Probo Productions, Roy Furman, in association with Naked Angels. | Standard \$20 House \$25 Prime \$30, Reserved Seating

A Charles Dickens Christmas

December 1 through 23

November 29 and 30 - Preview Nights: \$10 Admission and Oregon Thespian Cardholders Free

Wednesday-Saturday 7:30pm

Sunday 2:30pm

19 Shows. 4 Weeks. A young author struggles to write the Christmas story that one day, will become the most famous holiday tale of all time. A Charles Dickens Christmas is a highly original take on A Christmas Carol that gives a behind-the-scenes look at the creation of the holiday classic. Charles Dickens attempts to provide his publisher with a Christmas story that he promised to write but keeps coming up short. With the aid of his artistic muse, Dickens faces - and comes to terms with - his own troubled youth, learning the true meaning of Christmas and finding the inspiration for his immortal holiday classic. This humorous and sentimental show is pure family entertainment. Each character in this small cast plays a large part in telling the alternate story of Charles Dickens. A Charles Dickens Christmas' rich musical score is sure to put the holiday cheer into every member of the audience.

Presented through special arrangement with Music Theatre International (MTI). All authorized performance materials are also supplied by MTI. www.MTIShows.com | Standard \$20 House \$25 Prime \$30, Youth \$10 OFF, Reserved Seating

Founded in February 2013 and located within Salem's Historic Grand Theatre, Enlightened Theatrics is a 501(c)(3) nonprofit organization furthering the cultural enrichment and economic vitality of Salem, Oregon through professional stage experiences, performing arts education and the revitalization of the Historic Grand Theatre. By delivering accessible, one-of-a-kind stage experiences to the Cherry City, Enlightened Theatrics seeks to advance emerging artists, offer exclusive content, build relationships and breathe new life into the city's cultural, social and economic evolution



Coldwell Banker Commercial Earns Earthwise Certification

Coldwell Banker Commercial Real Estate (CBCRE) is now EarthWISE certified by Marion County. The company earned the certification by implementing environmentally-friendly practices that will reduce energy and waste along with a comprehensive, environmentally-friendly purchasing policy.

Bailey Payne, one of Marion County's waste reduction coordinators who administers certifications, was pleased with CBCRE's efforts to reduce their environmental footprint.

"Offices tend to generate a lot of paper. To address this, they implemented a policy to purchase paper and other office supplies that contain recycled content," he says. "They also put a policy in place to ensure that their computers and other electronics are recycled responsibly."

These policies will prevent potentially harmful waste from entering landfills. Principal Broker Alex Rhoten is proud of this accomplishment.

"I am pleased with my team and the efforts they are making to help the environment," he says. "It's great to know that we are doing our part to help reduce waste and save energy. We are constantly looking for ways to reduce our impact on the environment and I am certainly proud of this recognition."

Says Payne, "Coldwell Banker Commercial West Mountain Real Estate is a great example of what it means to be an EarthWISE certified business."

Coldwell Banker Commercial is located at 960 Liberty RD S, Salem, OR, cbcre.com or 503-588-3508.

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