

**On being
a farm wife
- And other
hazards
Joyce Bupp**



Chocked full and topped off, our diesel fuel supply tanks are readied for the spring field work push by men and machines. That the tanks were topped off

just ahead of the "diesel tax" which went into effect last week - April Fool's Day appropriately enough - is a credit to our dependable local fuel service firm.

"Gotcha' again!" comes a cry from somewhere deep in the layers of federal bureaucracy. In legislation to "fix" the method in which the 15-cent on-road-use diesel tax is collected, the tax must now be paid at the wholesale level. Someone apparently decided it would be easier to collect from wholesalers than from retail distributors farther along the chain, some of whom are apparently not rendering unto Uncle Sam that which is to be rendered. Fair enough? Except that overlooked in this budget correction legislation was the minor fact that off-road users of diesel, like farmers, fishermen, barge operators, etc., are not subject to paying the tax to begin with. Swiped with the same wide brush, we off-farm

users of diesel now pay an extra 15-cents - which we don't by law even owe - on every gallon delivered. (We use several thousand gallons of diesel here annually; many farms use several more times the volume we use.) Supposedly, by October 1, this "accident" of charging an unlevied tax is to be repealed, and we can file for a tax credit next year. It can't be done sooner because that tax income is already figured into this year's budget spending. In other words, this unfairly-charged diesel tax becomes Uncle's Sam's cash flow. And interest free.

What about the farmer's, or the fisherman's, or barge operator's cash flow? Who's he going to tax in turn to make it up?

Gee, we're supposed to be a lender of sorts for the federal government. Interest free? How many lending institutions have you ever heard of that operate like that? (One name; one name is all I need.)

Right on the heels of this upfront payment of unlevied tax came a certified, return-receipt-request, plain-brown-wrapper envelope- also from our friends in Washington. This good news emanated from a Board of Hearings and Appeals within the Department of Energy and cost us taxpayers over two dollars just to be delivered to our front door.

After wading through a stack of official looking papers, I finally deduced that a claim our accountant had filed for a gas-overcharge was being accepted.

The claim was allowed under a decision made some time ago that petroleum companies had overcharged on crude products way back some years ago. As users of refined product, we have been

deemed eligible for a refund. Our refund claim was lumped in with those of 50 other random applicants from as close as neighbor counties and as far away as Mississippi, Kansas and Idaho. On a complicated formula, figuring petroleum consumption during that period times based on 23.8 gallons used per acre farmed, with allowance to multiply by up to 7.44 years, some busy little computers somewhere came up with a total petroleum use for us random 51 claimants lumped together for efficiency sake of 6,077,402 gallons.

Now, multiply that times the amount per gallon we are to get as a refund: \$0.0002 per gallon. Is that two ten-thousands of a cent?

Whatever. We have been awarded a grand total of \$18. Which is more than a fellow Pennsylvanian who got \$3. And less than the largest claim award - in our group - of \$141 to a Georgia producer. The 51 of us together will get back the sum total of \$1,212.

One wonders: how much did - and will - the federal government spend in legal fees, clerical help, administrative staff, offices, computers, overtime, holiday pay, fringe benefits, pension - and postal charges - to get our \$18 refund to us eventually? Remember, postage alone was over two bucks.

And is that cost of refunding an overcharge being financed by the 15-cents per gallon we must pay - unfairly - for the next at least five months in an unlevied diesel tax?

D'ya suppose I can deduct the cost of the dentist's bill I'm going to have from the effects of gritting my teeth?

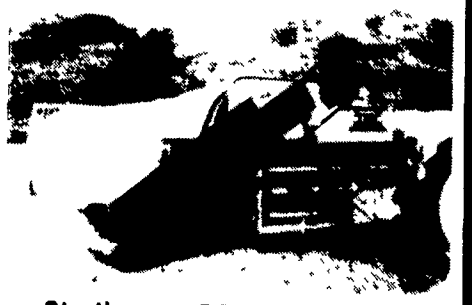
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Alice Abrahamsen

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Mazie Lawson

Dear Golden Pride
I have a Mitor Valve Prolapse and when I was on **Formula #1** for nearly 2 weeks I saw a remarkable improvement. No heartflutters in palpitation for this time. I am convinced that no other product can help this situation.
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