

“Progress is impossible without change, and those who cannot change their minds cannot change anything.”

— George Bernard Shaw (1856-1950)

PREFACE

I would like to start off with a respectful request of the reader. Please keep an open mind.

It is fairly unusual for an adult to set aside deeply or long-held beliefs and change their world view in a significant manner. It is quite difficult. By our nature, we tend to sort new facts into our pre-existing view of the world. I am often astounded by how remarkably adept we can be at totally discarding facts which don't fit our pre-existing view, or alternatively, maintaining multiple simultaneous beliefs and convictions which are in such direct conflict as to be mutually exclusive. But changing one's view is possible. I know. I've done it. I'm fifty-six years old and have long been a laissez-faire capitalist with a belief that lower marginal tax rates, particularly on investments, encourage and stimulate a vibrant and growing economy. I still believe that. Yet here I am, not only proposing a new tax, but a tax assessed directly upon accumulated wealth. (I hope I didn't spoil it for you, but I presumed that by the time anyone actually purchased this book they would have peeked ahead to obtain some idea of what was to come.)

It is my hope that the audience for this topic will not be restricted simply to people predisposed toward my conclusion. If it is, it will not serve its purpose. Its purpose and intent is to stimulate an open and broad-ranging dialogue regarding a topic of great importance which is, unfortunately, too often restricted and guided by myopic thinking, misplaced pragmatism, and provincial self-interest. My target for that discussion is not just tax policy, but the fundamental workings of democracy in the United States of America.

I describe this book as my proposal for "Rational and Equitable Tax Reform". "Rational and Equitable." Both highly subjective terms, perhaps even an invitation to argument. If I describe my view as being rational and equitable, and you disagree with it, you will quite likely find my description incendiary. I apologize