

The Sex Tax

A Political Fantasy

W. E. DUNN

Pity the poor politicians! With all the talk about Proposition 13 and budget-balancing amendments, they hardly know where to turn to squeeze their fellow citizens for new taxes. And if they can't get new tax money to dole out to the special-interest groups, how will they carry out their crusades? How will they promote the national welfare? More important, how will they get reelected?

That's where Representative John Smith comes in, in W. E. Dunn's hilarious and to-the-point political fantasy. John Smith is a young state legislator who comes up with a revolutionary idea--a tax on sex! This Sex Tax will be the kind of levy that people will love to pay, and, best of all, the Internal Revenue Service (so-called) won't be able to stick its finger in the pie.

The Sex Tax idea takes the nation by storm. Its path is smoothed greatly by the skilled hands of Madam Regina, a local businesswoman who has had many close contacts with the big boys in the statehouse. She puts it into the proper channel and Mr. Smith goes to Washington to present his plan to the nation's representatives.

Soon the President and Congress are falling all over each other trying to get in on the Sex Tax act. The President likes it because it will stop people from "living in sin." The Congress doesn't care so much about stopping the sin, but they know votes when they see them, and they can tell that every department of government wants a piece of the action. The Pentagon wonders about morale in the military. The Department of Health, Education and Welfare calls for an investigation of the health risks. The Commerce Department reassures businessmen that their relationships with their secretaries won't be affected by taxing sex.

Of course, in this modern world of special interests, the Sex Tax has to penetrate a thick wall of resistance on its first time out. Environmentalists oppose it, and protesters mount a demonstration in front of the White House in support of free love. And the IRS wants the country to deduct the whole thing from its mind. But, as W. E. Dunn wittily proves in this provocative satire, nothing can stop the Sex Tax. It is truly an idea whose time is coming.

About the Author

W. E. DUNN (1922-2007) was an inventor and research scientist who, after observing the absurdities of the Labour Party in Australia, returned to find the same idiocies evolving in his own country. Hoping that satire might perhaps add a bit of humor and relieve a worsening political situation, he offered this fantasy. It was a product of the long, snowy evenings spent at his home, high on a canyon wall and accessible only by snowmobile for most of the year, where he lived with his wife, pet duck, cat, and the wild friends he fed. Dr. Dunn's serious work was in extractive metallurgy research.

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Preface

Before going further, the author ought to warn the reader that he or she is about to read a spoof. I will explain how this essay began.

A few years ago, the author was sitting in his caravan (trailer) in a remote part of Australia, near the Tropic of Capricorn, listening to Australia's government television station. The recently elected Prime Minister, leader of the Labor Party, had maintained in his campaign speeches that he would not raise taxes. Whereupon, after election, he raised every tax he could, except the one tax visible to the laboring man, the income tax. The Prime Minister didn't need to raise the income tax rates, for the inflation he caused neatly took care of that. Australia has always had a steeply rising income tax rate, and the ensuing inflation pushed the average taxpayer into the "soak the rich" brackets.

During some twenty years in the wilderness, the Australian Labor Party had developed its ideology, its governing concepts. Finally, because of the opposing party's long tenure, incompetence, and lackluster candidate, the Labor Party gained power.

It would be painful and superfluous to recount the idiocies of the Labor Party's short reign; suffice it to say that in three years the Labor Party brought the Australian economy to its knees.

It was early in this Labor period that Labor's Prime Minister announced another tax increase. The payroll tax would be increased. Now this wouldn't have directly affected the electorate, particularly the Labor Party supporters, but your author was an American. He owned his own company and the increased payroll tax was mainly out of his pocket! He had come to Australia to develop a chemical process and had no concern with politics. After all, this wasn't his country.

But a payroll tax struck directly at his hip pocket nerve, as the Australians say it. He was furious. As he looked out the door of his small caravan, he wondered what one could do about this. Surely a guest shouldn't make any comment on what were Australia's internal affairs. Was there no way he could register his protest?

Yes, there was. Political tradition contained numerous examples of situations in which sarcasm and satire, even a single well-turned phrase, had wrought sudden changes in political attitudes. Did not the phrase "little man on the wedding cake" defeat Thomas Dewey, one of the most promising of the Republican

candidates? Did not the expression "Prosperity is just around the corner" destroy Hoover, one of the ablest men who ever occupied the White House?

Satire it would be! And so this essay was born. In a year the author had completed his work in Australia and returned to the United States, but the essay was far from complete. When he arrived back in the U.S., he saw the same nonsense practiced as was practiced in Australia. He saw the politicians in charge of every phase of life, squandering and diverting the people's money in what were obviously ploys to gain votes, camouflaged by pompous social pronouncements about "redistributing income" and "transfer payments."

It was no trouble at all to redirect the essay, make it applicable to the American situation. Surely there were differences, but were there? With a few cosmetic touches, this essay was refitted to the American scene. Here it is; judge for yourself how close it comes to the mark.

Naturally a fantasy such as this had to have a happy ending. Perhaps that won't happen, but life is nicer if we dream. Note that the only victims in the story are the taxmen, the IRS, lawyers, and accountants. They are the ones who finally come to their deserved reward-didn't I tell you this was a fantasy?

Pray now take thought for the fate of your poor author, who may have given you a few chuckles, perhaps even revealing a little truth. The IRS will now be after him with a vengeance. Little will it avail your author that he has led a blameless life, tax-wise, for some thirty-six years. He expects to be hounded to the grave by audits, investigations, harassments of all kinds. Just consult the tax news column of the Wall Street Journal if you don't believe it.

Surely Watergate set the precedent that one politician doesn't prey on another using the IRS. That is a step forward at least, but what protects an author? Search the Constitution as you will, there is nothing there to protect him (or you) from the taxman.

Pray for your humble author while you read this; he is your sacrifice. The great commoner, William Jennings Bryan, said, "You shall not crucify mankind upon a cross of gold." Little did he appreciate the effectiveness of 1040 and the withholding tax. "Tax and tax, spend and spend, elect and elect" has been the prevailing doctrine of our time. There is little evidence that things will change. This essay is merely a pebble cast into a deep lake; there is little likelihood that its ripples will be noticed on the beach, and yet ... if we laugh at them-the politicians? Perhaps that will cause more good than trying to fight them. Perhaps it will be like the flower in the National Guardsman's gun barrel in the sixties.

Our childhood history classes made much of "54-40 or fight." Will our children find a similar and equally memorable phrase to record our struggle with 1040?

But on to the fantasy!

The Origin of John Smith's Idea

It is the author's intention to trace for the reader the genesis of a landmark in human social development, a new form of taxation! The term "landmark" is not in the slightest an exaggeration, for what could be more important to human society than taxation? Taxation is that plentiful provider for the politician, enabling him to enhance his power by giving back to those responsive elements of society (read voters) part of what was collected from all, and so control society. Governments could not exist without taxation; governments never would have arisen without taxation. How many revolutions had their very roots in taxation?

When taxation, a *biblically* sanctioned concept, was mated with sex, a *naturally* sanctioned concept, more particularly joined with marriage, there was bound to be a significant change in people's life-style and particularly in this society. This opus is a scholarly attempt to analyze historically the events that led to sex *taxation* and its unexpected consequences.

The author also wishes to register and deliver his encomium and record for posterity the glorious achievement of that pioneer politician, John Smith, who first conceived of the possibility, yea political necessity, of a sex tax. Though his honors have been of the highest, perhaps such a modest man would most appreciate the understanding of his achievement by a politician's most cherished possession, the voters.

The better the day, the better the deed-how often has it been said, yet a dreary day and a dreary legislative hall were to be the point and place in time, as the "New Frontiersmen" put it, which marked the beginning of the SEX TAX. The Sex Tax, later to be known as "the TAX" in conformity with society's penchant for simplification, was to rank with "the PILL" in importance as a shaper of social trends for the next decade.

Representative John Smith, third state legislative district, rose in the nearly empty lower legislative chamber in a late and dull Friday afternoon session and sought the attention of the Speaker of the House. The Speaker, suppressing a yawn, was looking the other way, but, catching the sidewise glances occasioned by John Smith's abrupt and nearly unprecedented rise, the Speaker turned to survey the floor. When the Speaker had recovered from surprise, for he had never known John Smith to seek the floor, he immediately, recognized the new representative.

The Speaker wondered whether there was to be a maiden speech on Friday afternoon when the galleries were practically empty and most reporters had left to file afternoon copy and begin their weekend boozing. Apparently the few other representatives in attendance shared the Speaker's thoughts, and he had to gavel down the buzz that spread throughout the hall.

The Speaker, a well-respected fatherly figure, welcomed speeches by freshmen of either party, particularly on otherwise dull afternoons. Smith's speeches provided him with a modicum of humor, as he was keenly attuned to human foibles. He looked upon legislative speeches as efforts to gain attention. Representatives were so like fiddler crabs on a beach, holding up an outsized claw to gain their objective, a desirable female fiddler crab. The limitations imposed by gravity upon the male crab's immense claw limited his time of demonstration. How unfortunate, the Speaker had once remarked, that gravity did not operate upon legislators' vocal cords.

In earlier cloakroom conversations the Speaker had noted that John Smith was always brief and cogent. Smith did not seem to be possessed of that typical lust for publicity so common in legislators. In fact, the Speaker vaguely wondered how Smith had won election. Perhaps Smith had been the president of a PTA, or had had the advantage of an intra-party fight of opposing candidates.

John Smith, seeing that he had been recognized, nodded and began introducing his bill. It was not unusual that a freshman legislator introduce a bill; most came to the legislature full of ideas, ideas that would be launched as tiny ships onto a political ocean, soon to be beached on the cruel rocks of reality, or to be becalmed in the Sargasso Sea of a committee.

The taxation committee assignment given to John Smith reflected his party's judgment of his character and personality.

Smith didn't look like one who would rock the boat. The minority party leadership had an understanding with the majority party that neither would seriously interfere with the other's special-interest items. These were the bread and butter of politics, and one doesn't threaten another's bread. Certainly no freshman representative would be placed in a committee position where such a challenge might be offered.

John Smith was considered safe by both parties. He was expected to go along with the usual committee approaches to taxation problems and proposed legislation. The committee, with distressing regularity, recommended new taxes and increased rates.

This year further rate increases would be very difficult, and there was a dearth of new items to be taxed. It was to this situation that John Smith's bill spoke. Indeed, his bill was engendered by the difficulties the committee had encountered with current state tax revenues.

Neither the majority nor the minority leader had perceived, being of the usual political mental caliber, that John Smith was not only reliable but perceptive and inventive. They had little warning of the bombshell Smith was about to explode.

John Smith had sensed in the opening sessions of the taxation committee hearings the desperate situation of the state. Perhaps John Smith sensed the imminent problems even more acutely than the leadership. The leadership, long having dealt with taxation problems, was by experience of the "muddle through" school. This usually worked, except when it didn't. When it didn't, a crisis was declared, and the citizenry prorogued. But

this was becoming increasingly difficult as the citizenry became politically more sophisticated and active. John Smith, ahead of his time, realized this.

Smith's awareness sparked his unconscious inventive capabilities. He possessed not only the usual political qualities but that quality so rare in politicians, imagination. His mind, searching for a significant change in taxation, chanced upon the idea of taxing sex.

Somewhere between the toilet and the bathtub one morning the Sex Tax emerged from Smith's unconscious into the light of his conscious mind. An ordinary politician would have scarcely noticed such a coincidence of taxation ideas. But John Smith, as we have noted, was perceptive. In a flash he realized that here was virgin territory for taxation. His mind chuckled at the pun, but was there really anything wrong with taxing sex?

John Smith, third legislative district neophyte politician, reviewed the idea carefully. Undoubtedly others had chanced upon such an idea; why was it so utterly unique? In all of the civilized world, among all of the political entities, there was nowhere such a tax. Surely something must be seriously wrong with the idea.

Now here the author must inject his own surmise as to the mental processes that followed. In no public discussion or writing has the esteemed Representative Smith seen fit to divulge exactly how and why he continued with this train of thought. It is the author's opinion that this very instant marked John Smith as a political genius.

A typical politician would have instantly rejected the Sex Tax idea as politically unacceptable. With no precedent, with Do Gallup Poll to suggest a popular backing, our typical politician would have expelled the idea from his mind forthwith. That would have been the end of things. A typical politician would have gone on to the more important thoughts of the bathroom morning, such as whether to change his razor blade that day.

Without a groundswell of public opinion, no experienced politician would give second thought to a new idea. The essence of leadership, especially political leadership, is considered to consist of recognizing the *cri du coeur* emanating from the hoi polloi and formulating it in ringing tones, crisis tones if possible, and then fashioning a political crusade. Leadership, having created the crisis, glories in managing the crisis to the leader's desired political outcome. A new concept, originating in the mind of a politician, is inventive perhaps but not evidence of political leadership!

The author must agree with conventional political wisdom on this matter. John Smith, by all the established political canons, did not act as a politician for that split second. He continued to think about the new idea. But then, also possessing acute political instincts, he homed in on the problem. It was that moment, one step ahead as in basketball, that was critical.

John Smith made an analysis of the voter strength on both sides of the question. It was instantly obvious to a mind such as his that the balance would be well on the side favoring taxing sex. With that conclusion, John Smith decided to draft a bill. With that single step, John Smith set in motion the political forces that revolutionized taxation, society, and politics. With that step, John Smith entered the company of the immortals, a figure as commanding as Isaac Newton.

It would be premature to reveal the details of the sex taxation bill that emerged from his efforts in drafting this sensational piece of legislation. These will follow in due time. Rather, the author will attempt to follow the chronology of events so that history rather than philosophy is served. As interesting as would be the philosophy of mating sex and taxation, the chronology of subsequent events is more definite and historical. Certainly no one predicted, nor did anyone expect, the profound life-style change that occurred in America. To pursue the writings of second-guessing social philosophers who neither predicted nor timely recognized what was going on would certainly not serve truth. It would only serve the academe. The author prefers the unvarnished events imbedded in a verifiable chronology.

When John Smith arose, the slight quavering of lips and voice was not due to doubts about the legislation he was about to introduce. Rather shy, John Smith did not gain confidence from a single egotistical element in his nature. His confidence derived only from faith in his political analysis. Smith was not one who could call black white. Without that ability he could not have been expected to act with full professional political characteristics. No one subservient to facts and conscious of his own and most human analysis can

speak with the sublime confidence of those politicians whose vision is not blinded by fact. We should excuse John Smith's noble reticence.

At Smith's first words, the few representatives assembled were electrified. The press corps, consisting only of a few still hung over victims of last night's testimonial dinner, were shocked into instant attention. Here was news, beautiful copy, from a most unexpected source. Their pencils flew!

The late local news broadcasts broke the story; the morning newspaper editions carried a few details. An obscure legislator, John Smith, had proposed a tax on sex!

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The Caucus

The legislators noisily left the hall. It had been a very short speech, followed by an early adjournment. The buzz following the adjournment testified to the reception of John Smith's words. He had had the attention of the entire body, a rather unusual happening. They were at first puzzled, shocked, and then intrigued. Their first abhorrence was soon replaced by admiration for a new idea of taxation. Taxation was a very significant thing, dear to the heart of any politician. Usually taxation ideas involved cutting taxes and immediately presented the painful thought of where to shift the tax burden. A tax cut without some other compensating tax rise was a political no-no.

The more perceptive of the legislators soon realized that this idea was so unusual that the old political ideology of their party did not give any guide as to what political stand they should take. They had not the slightest glimmer of where the public stood, or, more importantly, where the various pressure groups might array themselves.

Word quickly spread to the party leadership. Both leadership groups met that evening over drinks to discuss not only the speech but whether to call a party caucus. Each leadership, to a man absent when Smith spoke, had only word-of-mouth reports as to what Smith had said. Although printed versions of the speech would be available Monday, that would be too late. The press would carry the speech in detail to the public in tomorrow's paper-maybe on the front page. Both parties wanted to capitalize on Smith's publicity, but to do that each party had to take a stand. This meant thrashing out their position in caucus over the weekend.

By putting both parties in the position of having to work over the weekend, Smith was in the doghouse. Both parties would be down on him. In this perhaps the leadership was right; in general these were hardworking times. The pols were now willing to spend a good five-day week working hard for their special-interest clients. Gone were the days when many objected to a Wednesday caucus because it spoiled both weekends. But to take their whole weekend, what was the state legislature coming to?

The minority party had Smith, which was fortunate because they could question him closely before making a decision on the new issue. True, he might later be a liability, but there was a certain advantage to their position.

The majority leader was quite in the dark. A caucus was, of course, necessary, but there was no time to prepare a leadership position; a party line to be handed out to the legislators of his party. He would have to decide from the scanty reports on what Smith had said what party position to adopt.

Both parties decided that they should hold joint lower and upper house caucuses, since the senior house was completely in the dark. The calls went out for a Saturday caucus, each party clerk busy trying to reach the legislators who had scattered for the weekend. The times set for each meeting reflected due regard for the Friday night festivities already underway. Both caucuses were to meet late Saturday afternoon. The minority party took pains to keep Smith under wraps and immediately dispatched aides to shield him from the press.

This move was most fortunate, taking advantage of the slight delay by the newspaper copy rooms in getting reporters over to Smith's residence, for Smith, an unknown, was difficult to locate. When his party representatives did reach him, they made sure it became impossible for the press to reach him. He was literally quarantined until the caucus, in a small down-at-the-heels hotel, one with vain aspirations of second class.

An immediate castigation by the leadership of his party was blunted by two facts. First, Smith had tried to discuss his bill with the leadership but was unsuccessful in getting an appointment even after several tries. Second, there was the vague suspicion among the minority leadership that they might have a good thing going, something that would gain much press coverage for them and perhaps discomfit the majority party.

Smith was sequestered in his hotel room and told to be prepared to present his idea to the caucus and answer their questions. He got the impression that the party was in general aroused and negative, Smith sat down with a yellow pad to prepare himself for the ordeal.

Smith reviewed in his mind the principal elements of his tax proposal. He suspected that, before adoption, if it were adopted, there would be many amendments. These would normally represent the special-interest groups. But, since he was a man of principle, perhaps abnormal for a politician-and here the author wishes to make it clear that no deprecation of the second oldest profession is intended; the author merely wishes to note that in the "art of the possible" it is usually better to seek accommodation to the existing pressures than to espouse and work from basic principle, no matter how lofty-Representative Smith had designed his bill to address the taxation issue directly. Perhaps Smith might not have realized that the proposal he offered would receive such approbation that very few amendments would be successful, but he certainly expected extensive debate because of the nature of his bill. He was probably well aware that the recent television coverage of legislative sessions had inspired a significant verbosity increase among the more silver-tongued legislators, an increase from a high-level base.

More productive was Smith's second train of thought. What sort of questions would an unimaginative dolt be likely to ask? Now here he was on solid ground. He would review his bill in detail and note what sort of misunderstandings might occur. He surveyed the background of the duller party members and prepared answers. After a few hours of this he gave up. The number of questions an idiot could ask was legion. Smith turned on the television.

Much to his surprise the local late news carried accounts of his speech. It was then Smith realized that he had struck a responsive chord with the public. They might not want to be taxed for sex, but at least they were interested.

Smith had to go to his party caucus uninformed further, because the next day, Saturday, was without early national news coverage. The morning networks were all devoted to cartoons, giving blessed relief to tired and sometimes hung over parents.

Somehow, the world would have to get along without news until the cartoons and the Saturday sports events were over. Then the world could get back to the tense hype and action that kept things in a ferment for the rest of the week. The two-day delay of the weekend only sharpened the public interest, as we shall see later.

After a sleazy lunch, brought in by a party functionary from a quick-food joint around the corner in lieu of room service, Smith was taken by taxi to the caucus room. He entered by the back way to avoid reporters gathering on the rumor that Smith would appear. Indeed, Smith would be cosseted only if the party approved his bill. If not, he would be as welcome as a bastard at a family reunion.

Smith realized all this, but, as a man of courage, he rose to the challenge. Gone was the quaver; the issue was joined and he would battle it out if necessary. Here Smith's true nature came out. Actually, there wasn't much battling ahead. Smith's fundamental contribution had been made, and the machinery of the party would take care of the rest. All they needed was a direction and the party was prepared to go, go, go.

With only the briefest of introductions, the minority leader set the caucus meeting in motion. Word of mouth had informed all who had not been in attendance at Smith's maiden speech. Smith was introduced and took the floor.

He reiterated the basic principles of sex taxation before going into his political analysis. A tax was to be levied on married males annually for the privilege of cohabitation and the pleasures of the bedroom. The tax was to be a flat tax equally imposed upon all those who were married, excepting those married men who were impotent.

The simplicity of this taxation concept was staggering. The state knew who was married; it collected a few dollars when they were married. It collected a joint tax each year, and some states even collected a tax on

their joint possessions. It allowed them to separate without charge, but, when they were divorced, the court collected again from them when it granted their divorce, a final separation.

The minority caucus was thrown open for questions, and the first question asked was the one uppermost in everyone's mind. Would such a tax enjoy public support? The legislators, to a man, were keenly aware of the growing public resentment of taxation in general and in particular.

Here Smith was at his best. He pointed out that, in analyzing the support base, one must analyze not only the pressure groups and the political contributors but the broad public, the masses. Any analysis that did not include the lumpen-proletariat might flounder upon the shoals of a grass-roots revolt movement. Grass-roots revolt didn't happen often, but it was possible. With such a dramatic and personal issue as this, hidden maneuvers would be difficult. In this area the public was aware and informed. Sex was a basic of life. Smith reminded the legislators of how sensitive the inflation issue had become. He reminded them of how the persiflage of environmental issues had tumbled before the reality of food price rises.

Smith reminded the legislators of how this was a bedrock issue, ignoring the aside from a nearby legislator that this was more of a bed-rocking issue. Actually Smith had deliberately set this up, and the resulting ripple of laughter served to relieve the tension that had been banging over the meeting.

Smith then followed with the comment that this issue was even deeper than a gut issue, catching the caucus by complete surprise, because it was the first indication that Smith possessed even the slightest sense of humor. That did it, and Smith knew he could now proceed to the more serious discussion of his bill.

Smith proceeded, with his exposition directed to the basic question of popular political support. He pointed out that all those bachelors, unfortunates who did not share the connubial bliss, would not be taxed. One might well count on their support.

Fairness would not allow them to be taxed for the pleasures of others, even for the infrequent pleasures they might enjoy. In return, Smith felt sure they would look upon the party as the staunch defender of their celibate rights. They would not only support the bill but might give their undying gratitude to a party that recognized them as a minority and appreciated their deprived condition. The entire bachelor population would be brought under the fold of the party, a great voter resource for years to come.

Then there was the Church. Its entire celibate constituency would appreciate the Party's efforts to compensate for its sacrifice, a small token from the rest of humanity. One might confidently count on clergy votes.

The gay population would certainly back the bill, on two counts. First, the gays were exempt from taxation, and, second, the gay couples might reasonably hope that someday they would be taxed. Everyone knew how taxes eventually spread, and the gays were certain to be one of the first extensions. This would legitimize their movement in a way that was impossible to prevent. Direct legitimization hopes had been dashed in orange juice recently; now there was another path. The gays would be strong advocates.

Smith might have gone on to mention many other groups, but a few examples would suffice. He knew he must face the major problem: what of the married people? After all, they were the ones who must bear the tax. Smith was equal to this task! This had been the first concern of his political analysis.

Smith continued, "The major groups of the adult population are the married: young, old, and middle-aged. I shall proceed to analyze each group's response. The tax is a flat tax," he continued, ignoring the snickers. "All would be taxed equally among the married. The young will shortly come to realize that on a tax-dollar basis they are doing *very well*. Nature grants them more than their equal share of sex, and they know it. The young will be solidly for the tax." Smith didn't need to remind the members of the importance of the youth of the party, and the growing youth vote.

As Smith moved on to the analysis of the older population, there was a bit of uneasiness, which he quickly assuaged. Smith pointed out that the bill was a model of fairness. Not only did it not tax those who could not enjoy the benefits of coitus, but more humanely ranted those who were not willing to declare their impotence a chance to be with the young and share the taxation. Their human rights, indeed the most dearly possessed human right, were carefully guarded. They too could be taxpayers and enjoy the pleasure of trying, along with the young in heart. This bill was a definite improvement over Medicaid.

The old would not lightly swear away their potency. They would not fill out the forms to declare themselves impotent. The husband would lie about it and the old lady would back him up. Think of the pleasure they both would have complaining about the tax at the senior citizens' center. This bill was positively therapeutic, Smith said, and so it proved to be.

Now, the middle class included the great majority of taxpayers, as all the representatives knew. Smith was very careful in his analysis of this group, because it was the most important. First he pointed out that the middle class, long overtaxed, still realized that taxation was a fact of life.

No matter what the politicians said, the middle class knew that they would pay. In fact they rather prided themselves that they were the ones who made the country go. Every country where the middle class had been destroyed had fallen into complete decline.

Somebody had to pay, and the middle class knew it. They were the bulwark of democracy. Not only had they been indoctrinated by their parents but also by their teachers. They accepted taxation as the British of an earlier generation had accepted the "white man's burden."

But, Smith pointed out-and here there was an audible silence, for it was the critical point-"This is the only tax where a man can get more for his tax dollar if he is willing to work at it."

Had Smith wanted to say more, he couldn't have. The room broke into cheers. His point had been made. The leadership realized they had a hot one. Smith was in. He had solid backing. His fellow party members now knew which way to go.

Across the capitol building in the other caucus room the majority party was trying hard to determine its position. Though handicapped by lack of knowledge of the details, the leadership analyzed Smith's bill as carefully as it could.

The majority party, hindered by not having either Representative John Smith present or even a copy of his speech, had to piece together the details of Smith's proposed sex tax from the memories of a few majority party members who had actually heard the speech. However, they were able to agree as to the major details, and their political analysis proceeded.

The early TV coverage had alerted all to the importance of the issue, and the majority party members were of one mind as to the seriousness of their caucus. Action was necessary, particularly as to what to tell the press. Those who had heard rumors from the minority party pointed out that it was not at all certain that the ideas of Smith were those of his party. There was strong feeling that the matter had not been cleared by the leadership and might later be disclaimed by the minority party. It was known that a Saturday caucus was being held by the minority, a matter unlikely had there not been the element of surprise for that party, too.

Even though the logic of surprise was accepted by all in the majority caucus, the situation was not relieved, because the uncertainty as to their opponents' position made their decision even more difficult. Essentially the majority caucus had to evaluate the sex tax proposition *ab initio* and, more important, without a Gallup Poll to guide them. "What a hell of a situation," one member commented. "How are we going to lead the people if we don't know where they are going?"

Even time-tested political axioms were in doubt. For example, the basic ideology of the majority party had always been "soak the rich." Any level tax was considered to be regressive; even a linearly proportional tax was. But who were the rich?

Could the young now be considered the rich? They certainly were, genitally speaking. But to levy a heavier tax upon the young would be immoral, somehow. Besides, statistics showed that they had a higher percentage of young voters in their party. It would be political suicide.

As might have been expected, the nuances of Smith's analysis were sadly missed. However, the majority caucus did reasonably well in assembling its political analysis. The weaknesses and gaps that the majority analysis showed were compensated by the strong determination to take advantage of any new taxing opportunity.

Some in the majority caucus were of a mind to lie low, acquiesce. Let the opponents carry the ball. A failure could be exploited later to the party advantage. Nothing like 20-20 hindsight! Others felt that a policy of indecision was better. Rather than plunge in, a big-toe testing of the water was better politics.

One member said that a policy of plunging in followed by retraction would bring charges of *coitus interruptus* from a gleeful opposition. Yet if they took the bait and were too hasty, they would be tagged with premature ejaculation. One wit in the caucus even observed that here was a "right to wife" issue.

In the end, all felt that the best and safest position was to join in the debate, amending as the issue became more clearly defined. Their position with the eager press for the time being would be to indicate a favorable attitude, with, of course, ample caveats. Each one of the majority party hoped to milk the most individual publicity from the bill by public comments, seeking to rival the "Kennedy wit," but all feared caustic reaction by various pressure groups, although no legislator could put his finger on where public opposition would arise.

In this their political sensitivity was correct. The public response was as unusual as the issue. Aside from vast interest and much humorous comment, the public attitude was to be indiscernible for a long time.

Both caucuses took the same stand, a highly unusual situation. Unknowingly and without guidance from established party ideology both favored the measure. From that point on the real question was how to structure the debate for maximum publicity. Each party, of course, had its antenna out, seeking guidance from the public, and had there been any outstanding outcry, both would have dropped the issue like a hot potato.

The press was only slightly discomfited by the congruence of both parties, for the issue 'was of such breadth and interest that there was plenty of legwork for the press in seeking the opinions of civic leaders.

3

Ways and Means Committees

Smith's bill having been duly presented, legislative procedure followed rapidly. The obvious committee for referral was the Ways and Means Committee of the lower house. Simultaneously a bill was introduced into the upper house and referred to its Ways and Means Committee. Had the Sex Tax bill been considered troublesome this would have been the end, but the great press interest forced action, immediate action, upon the two committees. There was to be no chance to wait for indications of public attitudes. Each party needed the other; each was afraid of losing the spotlight. The press publicity forced the Sex Tax bill forward.

The lower house committee started proceedings in a reasonable manner. Among the groups called were the very powerful church groups. As the matter worked out, the churches for the first time since the Reformation of 1534 saw eye to eye. The celibate group, seeing the tax advantage, or rather tax-avoidance advantage, strongly favored the bill's passage. In their fear that the non-celibate churches would oppose the bill and that the opportunity of avoiding a personal tax might be lost, the celibate churches had proposed on an "ecumenical basis" that all churches join in backing the bill, provided that all clergy, celibate or not, be absolved from tax. Whether the non-celibate clergy were moved by this "ecumenism" or not is debatable, but they didn't want to pay taxes either, so they readily agreed.

Together, arm in arm in ecumenical brotherhood, all the church leaders appeared at the committee hearings and backed the bill in principle. This took the church out of the issue completely and virtually guaranteed success.

The house committee meetings became rather jolly affairs, representatives vied for television exposure and a lot of good one-liners were generated. So interesting were the hearings that the public was treated to the act through TV. The press deserted the other hearings, and the senate committee was completely upstaged.

Now a politician can be attacked and may be relatively insensitive to criticism, as long as his name is spelled correctly, but to be ignored, particularly when somebody else is getting the attention, cuts deeply. The senior house committee met in private to discuss this procedural question.

It was clear that something had to be done to enliven the hearings. Even hearings that were basically dull could trot out red herrings, Communists, or whatever, and land on the front pages. What could the senators do to reestablish their rightful supremacy? The senior chamber couldn't criticize the other hearings as being

undignified, or wrap themselves in a mantle of dignity, as was a traditional ploy. That would spoil the game, and if their chance came would have then preempted their spot on TV. The public wouldn't listen to that superior bullshit; they wanted more gamy provender-perhaps even titillation.

One of the committee members suggested that the committee call the "Madam." Madam was an engaging figure, well known around the capitol and throughout the state, for she had spread her efforts far over the years. Her appearance would surely command attention and focus the public eye on the senior house hearings.

There were those on the committee who had reservations. As good customers, or former customers, there was a tinge of worry that things might go wrong, something might slip out. Fortunately, those of the committee who had such worries, and they might have constituted a majority had they known it, were reluctant to express their thoughts, so the matter was decided in favor of Madam testifying.

The Madam wasn't some grasping old crone, who, having become unattractive, had left the bed of pleasure to occupy the seat of management. Nor was she some sex-obsessed "happy hooker" who spent her life devising deviations, as much a slave to passion as her customers. Rather the Madam represented a new generation of the profession, more in step with the call-girl era.

True, the opulence and grandeur of the old and famous houses of the nineties were not completely lost on the Madam, but her house trod a middle path between the lush Victorian decor and the starkly modern furnishings so much in vogue.

The Madam was in many respects a talented interior decorator, and, amateur though she was (in this field), she would not leave such important details as her "house" to an insensitive, probably queer, artistic decorator. No, the Madam, realizing the nuances of her business, set about to furnish her "house" with due regard to her clientele and business. The results were remarkable and undoubtedly led to the rapid rise of her "house" in the profession. There were, of course, many other houses in the small state capital, but hers soon *outstripped* all the others.

The Madam had come from a ranch west of the capital and was well aware of the mysteries of sex early in life. Neither put on nor off by the rough and coarse language that she heard about her, she early determined to gain an education and leave for the city. In no way was her departure for the city life a case of "little Nell," for this robust spirit had had her share of hayloft adventures with the avid farm hands and had enjoyed payoffs.

Blessed with classic beauty, a perfect fair complexion, and a natural hourglass figure, Regina was much sought after by the more successful business and ranch operators, whether as a mistress or a wife. She would have none of either, though she enjoyed the attention.

Regina was descended from a Scottish mother and a French father. His family name was Phillippe, changed several generations back by the immigration clerk to Phillips, and no amount of paperwork then possible could change it back. After the five years residence for citizenship, things were too involved to change it, so Regina was a Phillips.

But the immigration service couldn't change her genes. She was a legatee of a sensitive emotional father and a mother with a no-nonsense sense of thrift, a stern Calvinistic disposition, and a beautiful complexion. From her father came a *joie de vivre* and sensuous nature to match her figure. From both she gained good health and a sense of adventure.

The observant young Regina had watched class after class of buxom farm girls graduate and appear the next spring pushing baby carriages; nothing amiss, just the natural progress of life. Occasionally the process was a bit more hurried, with the accompanying gossip, but by and large this was the way things were. Regina also observed the burden of farm duties and childbearing, the boredom of farm life, and the waste of youth so early.

From the time her figure had bloomed, the many sidewise glances and occasional propositions she had had from "pillar of the community" married men, and the gossip of her mother's women friends about liaisons and extramarital frolics had made Regina shrewd enough to deduce that the simple married life was usually a bit boring. She was able to escape the conventional ideas of romance (and the resulting trap to the domestic routine) in her thinking. This made her determined to travel and live in the bigger world.

To credit all Regina's advanced ideas to her own sagacity, or to her inheritance, would not be accurate. Indeed, her mother's Calvinistic bent might have outweighed her father's robust sense of humor had it not been for an interesting educational experience. Regina showed a flair for music.

Although Regina's parents didn't own a piano at the time, and couldn't afford a lot of money for lessons, it so happened that Regina's aunt resided in the nearby town, where her parents shopped on Saturday. It was arranged that Regina would take lessons from her aunt.

Not only did the aunt teach music, she communicated to Regina a sense of class and the need to develop it. True, Regina had natural beauty and a high intelligence, but her farm home life in the late twenties did not have the requisite access to cultural resources or the stimulation of an elite society. For those so minded, it was dull, and Regina's aunt was so minded. Later the aunt moved to the big city, took to teaching music there, and married well. Unfortunately, her sense of adventure was still not satisfied. She embarked on a series of affairs and disappeared from the family both by court decree and by a veil of silence. Regina was fascinated, because she had admired her aunt's talent, spirit, and savoir-faire. She longed to hear the other side of the story.

Although there was little money for college, Regina was to have a chance to start. The summer after graduation she got a job in a posh country club that paid miserably but tipped well, Regina rather quickly got on to the tip routine and not only picked up tips but a Dutch uncle who was well heeled enough to support her in college.

It was a business arrangement, and she satisfied his needs on those weekends when he returned for football games. His wife, used to being dragged to games, alumni reunions, and business trips, was most relieved when he didn't insist on her going. If she suspected anything, it probably was because he returned in high spirits, not hung over as before. Even if she had suspected, it wouldn't have worried her, for she had interesting activities of her own, which she cultivated. All in all, it was a good arrangement.

Fortunately, or unfortunately, fate in the form of a business collapse removed Regina's "uncle" from the ranks of the well-to-do and he subsequently removed himself from the world of the living.

Regina had been well provided for in the halcyon days of '29, and it was to a pile of jewelry that she looked for immediate cash. Perhaps some might expect that at this point she found the jewelry valueless. Not so. Regina had cannily checked the value of each gift, and, if the value had declined from the preceding gift, she redoubled her efforts. A man was putty in her hands, but Regina never overplayed her hand. Her sense of quality made her eschew a maudlin performance. She gave quality goods for what she got.

To the many adolescent classmates who continually sought her favors she appeared as a good date but rather straight-laced. She never took chances. Whereas college has been defined as transition from adolescence to adultery, for Regina it was from amateur to professional.

Her grades, always high, soared. She was class valedictorian and her college dean recommended her for graduate school. She was considered good material for Dean of Women, and what a Dean she would have been!

But for Regina this would not have fulfilled her adventurous spirit. She had in her unique way combined music, business, and language in her education. Within a short time she obtained a job with a corporation, moved up as assistant to the president and into the executive suite. She then traveled with the president. His contacts were hers, though she never strayed. In future years these contacts would pay off.

After nearly a decade in the service of the corporation she retired following the death of the president; the story of his overexertion was never revealed. The board's choice of a new president was repulsive to her and she didn't even make a try. He never knew what was wrong with his image, and it shattered him.

Regina was now at the peak of her charm, polished, intelligent, and worldly wise. Regina knew that she would either have to marry or support herself. The former choice was boring, the latter a challenge. Regina determined to cash in on her contacts in the next few years to set herself up financially. Flying between continents, the mistress of no one, sought after by all, she distributed favors and raked in the cash, all tax-free. But her life took an unpredictable turn when she ran afoul of the law. She decided to retire at the suggestion of a kindly police inspector who paid her the compliment of taking her to dinner and, after dinner, propositioning her. She said he was sweet and would take his advice and retire. He suggested she wait until Monday, so after a

congenial weekend with him she returned to the U.S. with her passport, her record, and her Swiss bank account intact.

Regina had enough to buy her own house in the state capital, taking over from another madam who was retiring to travel as a tourist in Europe. Regina had done her traveling on expense account and with much more interesting companions. There's a right and wrong way to do things.

Regina's experience, charms, and good sense guaranteed her success as a madam. Her house opening was the hit of the capital season. Now she was not a mere bauble squired from place to place by men to impress others; they were coming to her house. Her cup runneth over, and she made sure theirs did too. She piled up political patronage and soon was one of the most powerful people in the government. At no time did she place any customer in an embarrassing position. At no time did she seek favors. Indeed, her conciliatory efforts won admiration from all. Madam Phillips became known as "the screw that keeps the legislature together." She had earned a right to be heard in the councils of the mighty.

With the press properly informed, a date was set for her committee testimony. The Madam was delighted that the senior chamber committee had called her to testify, for with acute political judgment she realized the advantages of this bill for *femmes de joies*.

Having been sworn in without undue emphasis on her business activities and residence, the Madam proceeded to answer questions concerning the sex tax legislation. She opined that sex taxation was basically sound, but she recommended the tax have a broad base.

The Madam, in considering the proposed legislation, was clever enough to realize that, if the government were to tax her operation, it would be de facto legitimization. Now legitimization, though highly desirable, was otherwise unlikely in her time. The proposed legislation would accomplish legitimization in a circumspect and effective manner. The Madam knew from previous committee testimony that the Church had inadvertently removed itself from the issue and would not be able to disapprove sex taxation. The Madam's move now was to see that the bill included prostitutes.

By her testimony she broached the subject and was successful in pointing out that the services rendered were of identical nature with those being taxed in a bedroom context. She was able to convince the senators to be evenhanded. Of course they wanted to be influenced, so the entire proceeding was a tasteful humorous romp, with the TV camera able to record a delightful, witty, and sexy figure. The late evening replay engaged the entire state TV audience.

With professional skill, the Madam was able to shift the discussion from "whether to tax" to "how to tax." The points at issue were how to collect the tax and what to call the tax.

The Madam made the point that the tax should be collected "in lieu cubicular." The Madam did not regard this tax as a "value added" tax, nor as an entry fee. It was perhaps internal revenue, but she strenuously objected to this or to its being called a "withholding tax," for psychological reasons.

General agreement was finally reached when the Madam suggested the term "societal tax." This had no unpleasant connotations, was sufficiently vague, and yet would be accepted in the same spirit as the tax on married males.

Although there might be some taxation purists who would question the efficacy of having the "house" collect a tax from its customers, in principle it was no different from a sales tax. The Madam was well aware that the "house" would be subject to an unusual number of audits, but this held no terrors for her. Madam was confident that she could turn the IRS activity to a profit for herself, and had not the slightest intention of cheating on the taxman. IRS men might be cheated at home, but in her "house" never! IRS 1040s wouldn't stand a chance beside Madam's 40-30-35 girls.

The whole session was a ball, something to be remembered. After it was over, Madam was seen consulting her wristwatch calendar and making appointments with some senators, but the TV camera was careful to look the other way. The nightly news carried film clips, and the late news, responding to unexpected local demand, carried the entire proceeding. The weather got short shrift that night. The committee proceedings were carried in the nightly news sports section.

As might have been expected, the national networks picked up the story, and, late that night, on a newsbreak, the nation saw Madam. That changed the course of history.

4

The National Scene

The Madam returned a hero. Who knows why the public suddenly acclaim a humble person and raises, at least momentarily, a single individual to unprecedented heights of attention? It's not only due to television, for there were Lindbergh, Dempsey, and many others even before radio. It is not merely public relations techniques, for often there has been no attempt made to secure public attention. No one can predict what personal characteristics and timing will cause a spontaneous outburst of public interest.

Madam's girls had watched the local TV coverage with interest, for she was very popular with all her girls. When Regina returned late, soon to be followed by some of the committee members, the national news was occupying the screen. With remarkable speed the networks had picked up the local coverage and were using it as their closing piece of nightly humor. The girls were all thrilled.

Frequent telephone calls and network TV cameras preparing features for the Monday news interrupted the weekend. It was becoming evident that the Sex Tax would be a popular national subject. By Monday night Madam was known to eighty million Americans. The Chamber of Commerce was making plans to include her "house" in their tourist brochure. The police were a little concerned about the publicity, but in the absence of church protest did nothing except ponder whether her protection payoff could be increased.

More important than the individual response to Madam was the response of national political party leaders to the sex tax idea. Here was an event of congressional importance, a bombshell. There was unanimous agreement that the Sex Tax should not be left a local issue. Of course the majority party was still in doubt as to its stand upon the issue—they would await the polls to see which way their principles should guide them—but there was no doubt the Sex Tax was a commanding issue.

The national leaders of the minority party, now recognizing their new political star, convened to decide how to handle John Smith. This was both an advantageous and a disadvantageous position. They would receive credit for initiating the Sex Tax concept, but, as a minority, how could they make use of this stroke of genius? The minority leaders were forced to wait and see the stance of the majority party.

Fate intervened, as it so often does in man's affairs. The majority party, in a politically creditable move, decided to preempt the new taxation idea and make it its own. On a federal level they expected to introduce legislation to tax bedroom activities. But, while the majority party was preparing its plans, the congressman from Smith's state was killed in a plane crash, one of those rare and untimely events in history.

The minority party governor, acting with remarkable speed, appointed Representative John Smith to Congress for the duration of the deceased's term.

Now the minority party was one up on the majority party, for the majority party would either have to accept or fight Sex Tax legislation proposed in Congress by John Smith. Every facility of the congressional minority party was now put at John Smith's disposal. He arrived not as a freshman congressman but as a national figure. From the PTA to Congress in one season; it was worthy of a place in the *Guinness Book of Records*.

The majority party was now in a real bind. They didn't dare oppose the Sex Tax. Recent polls had just confirmed its popularity. Economists now attested to the potential taxing power, and there seemed to be no large social groups protesting its adoption. This in itself was unique.

In recent years there had been nothing proposed that didn't have ardent opposition. Indeed, it was considered a national (political) law that every action has an equal but opposite reaction cum Newton. Here was the exception that proves the rule. It appeared that everyone was for the Sex Tax.

When the local churchmen appeared before the state legislature committee, they had national instruction from their supreme leaders. In one church the matter had even been referred to international headquarters. The

local church position was also the national and international position. By the time the Sex Tax became a national matter the churches had taken an irrevocable position.

Perhaps the church's position was not the key to the popularity of the Sex Tax concept, but the lack of church opposition greatly aided the spread of the popular acceptance. The church had long been known to be on the side of the Mafia and bootleggers, because it always made common cause with them to outlaw whiskey and gambling, which then made these illegitimate activities a Mafia monopoly. By declining to oppose the Sex Tax the church was now striking a death blow to Mafia activities financed by prostitution. The Mafia was to learn subsequently that its gambling profits would also suffer a fatal decline.

Even before John Smith's bill was heard in committee, the national popular debate began. The first to be heard were the comedians. The late evening shows made frequent references to the Sex Tax. Such interesting material for political comment raised the audience level. Though at first the shift in audience level detected by Nielsen caused the network vice-presidents to consider shifting prime time shows to the later hours, this would have been a great mistake. When the Sex Tax finally became law, people deserted late-hour TV for the bedroom. What had once been a candidate for prime time became the predicted vast wasteland of TV.

The multifarious causes, scrambling for public attention, considered their stands on the Sex Tax and almost without exception came down on the favorable side. Their considerations reflected not so much principle but considerations of where political strength and organizational gains might lie. The uninitiated might think that unpopular stands reflected honest adherence to political principle. Such naïveté! The various causes were merely responding to what they considered their own best interest."

Sometimes there is political capital to be gained by opposing a public stand. Sometimes the "cause" position reflects only the ego demands of its leaders. Many other times a popular position is taken in an effort to refurbish the cause treasury. There is no way to predict the stand a "cause" group will take on peripheral matters.

Women's Lib was sorely tried. Should it accept the advantages that women were not to be taxed or should their equal-rights wing demand equal taxation? Were women denigrated by being the objects of taxation or should they regard that as an honor?

The Jewish community saw an advantage for the Arabs in taxing the man only. Why should a man with a harem pay only a single tax? This seemed theologically indecent. How could they influence Congress to make the Arabs pay more?

Labor unions saw an advantage to the concept, the chance to negotiate for loss of consortium rights for the night shift. They came down heavily on the side of sex taxation.

The railroad users' association saw a rebirth of Pullman travel and were in favor of the tax. The airlines also saw an advantage and planned advertising that stressed "be home tonight after a hard day of business."

The National Association of Manufacturers saw potential in a satisfied work force and were for the Sex Tax. In this they were prescient, more so than perhaps any other organization, as we shall see.

The author is rather reluctant to mention the obvious, the stock market response. But, perhaps the collective self-aggrandizing interests are important in this discussion. Stock of obvious beneficiaries advanced immediately. Champagne makers, silk and satin sheets, contraceptive manufacturers and many others perceived benefits and rose, but the overall effect on American industry to come was completely missed and, as we shall see later, dominated the social scene.

Educators responded vigorously, anticipating changes in sex education courses. They planned to institute courses in "Your Responsibilities as a Taxpayer," with appropriate education budget increases.

The environmentalists had a tougher row to hoe. Here was a back-to-nature issue if there ever was one, but they had to oppose it. Human nature was not their bailiwick. They were for nature, but human nature was a little outside their sphere. They were well aware that, if man became intrigued with the bedroom and spent his leisure time there, the natural and ecological projects they planned would lose support. But the environmentalists also sensed that opposition to such a national interest would in the long run leave them in a "decadent" position, so they decided to ride out the storm. Someday man would give up bedroom activities and return to the glories of nature, they fantasized, and so they meekly took their stand for sex taxation.

The sex and pornography world was adamantly opposed to sex taxation. The fact that the liaisons they encouraged were tax-free was not significant. Once the population became hooked on marital sex they would lose their market. With a tax advantage, the little woman had all she needed to keep him in thrall. The sex shops had a lot to lose, and they knew it. Their future was the grimmest of the lot. Where could they go for profits if gambling, sex, and booze were preempted? Was there another human vice that had not yet been exploited? They didn't know. Nor does the author!

The more conventional social organizations, confident that they performed a social need of great and continuing presence, were not involved and really did not seriously consider the issue. They were confident that, whatever the taxation structure, they would perform their mission. In this they were most correct. The youth organizations were similarly of a single mind and did not present public positions. Adolescent organizations were generally not involved. Tax or not, youth will be served.

Mental health organizations were hopeful that the pending legislation would provide benefit to their problems. They felt that, although drugs were helpful, a stable, sex-oriented society, where marriage and its pleasures of the bedroom were preeminent, would solve a lot of their problems. Just as Freud had shown the importance of sex in life, the importance of sex in economics (taxation) would cause a revolution in society. The mental health organizations, in proportion to their devotion to Freud, were cognizant of the importance of the Sex Tax.

The author is aware that all the social forces that were involved in the Sex Tax considerations cannot be mentioned, nor their roles described. Suffice it to say that in general all lent support. Never had there been a political proposal with so much and so nearly unanimous backing.

5

The Optional Tax

Perhaps it was the mere working of chance, so often a major determinant in human progress. Perhaps it was again the keen mind of John Smith; we know that chance favors the trained observer. Whatever it was, a second major contribution was made to the sex taxation concept coincident with John Smith's elevation to congressman.

Just as "the cobbler's children go barefoot," so the future taxation genius left the annual tax return form preparation to Mrs. Smith. John Smith was no help at all in such matters. Such a towering mind, capable of formulating an elevated taxation theory such as the Sex Tax, was no good at all when it came to the IRS 1040.

In most individuals, carefully reared to be good and law-abiding citizens, there has been instilled a fear of the law and governmental authority. Parents, too concerned with avoiding child discipline problems in the adolescent years, hammer into the young and impressionable child such an awe of the law's majesty that the grown child becomes psychologically incapable of dealing rationally with the taxman.

So great are the psychological scars inflicted that the release from guilt feelings that comes from the mere filing of the current 1040 tax form is likely to send one into a euphoric state. How sad it is that the cause of such joy should be the mere release from psychological self-inflicted pain.

John Smith has publicly related how Mrs. Smith had gone into her annual state of tax shock with papers and receipts littered from hell to breakfast. The expression is apt, because life was hell at home at tax time, and there was no breakfast. His cheery morning greeting was returned with a snarl and the terse comment that if he knew so much about taxes, he should do them. That comment in itself didn't evoke a response, but her next salvo triggered John Smith's brain.

"It's too bad that you can't substitute the Sex Tax for this mess of forms," said the irritated good lady.

Instantly John Smith realized that on a national scale this was not only possible but highly desirable. Why not give the taxpayer who was married an option? He could either pay the Sex Tax or a 1040 income tax.

The political potential was staggering. For some years the Congress had searched for tax reform. Gradually people had come to realize that these vain promises were not only meaningless but the heart of

political duplicity. Inevitably the reform measure turned out to collect more tax than before. What was given with one hand was taken away several fold with the other. Congress was partly to blame, but the IRS was the major source of this duplicity. Had the tax court not constantly restrained the IRS, the IRS would have been able to impose its own evil ideas upon the populace without limit.

John Smith saw that a significant Sex Tax collected from all married couples could be used to eliminate 1040 completely. No longer would there be the quarrel between singles and marrieds; no longer would marrieds with two incomes have to figure taxes both ways to avoid overpayment. The simplicity of not having to itemize deductions, the elimination of worry about letters from the taxman, the realization that the taxpayer was getting a direct return for his tax dollar—all would contribute to the response in favor of the Sex Tax.

Whether or not John Smith realized that the Sex Tax would become a big factor in making marriage popular, the President soon would. In later years he would cite it as one of his greatest contributions to the country. The President would have at his fingertips statistical reports that showed how the country had recoiled from the abyss of illicit sex and exactly how many government employees who had been "living in sin" had been converted.

The IRS, which had first heard of the Sex Tax when it had emerged in a state legislature, had welcomed the Sex Tax concept and had been making plans for its inclusion among the many, many important collection duties the IRS performed for its government. The taxmen were particularly intrigued by how easily and unobtrusively this tax could be used to accomplish a degree of double taxation. "Making one dollar do the work of two" had become their slogan. Of course this was a great perversion of the original meaning, based on the President's movement for economy in government.

Later, when the second, the "optional" Sex Tax concept, reached IRS ears a profound depression set in as it dawned upon this model bureaucracy that their doom, generated by the simplicity of the Sex Tax, was upon them. In this fear they were soon joined by the legions of auxiliaries, the tax accountants, tax lawyers, and other various members of the tax collecting structure.

Just as the prison circle was the major activity of the populace in Russia, as Solzhenitsyn has pointed out, so in the United States a legal-accounting structure of equally vast proportions had evolved that was now solely responsive to the socio-political forces of consumerism, antitrust, and taxation. One should not be surprised by this; it is simple social ecology, analogous to the food chain, a basic ecological structure of nature.

Just as a massive oil spill has been shown to destroy the natural ecological structure, the oiling of the social wheels that the Sex Tax would accomplish would in its time destroy the tax accounting-collecting chain. As the reader will see demonstrated later, the tax ecology was dealt a massive and effective blow, rupturing the "tax food chain" and eventually destroying the predatory levels of bureaucracy that fed on that most primitive organism in the food chain, the taxpayer.

Of course, at the time John Smith probably didn't foresee all of this, but he certainly did recognize the potential of Mrs. Smith's suggestion and was prepared to adopt it. In fact, he was so delighted by the suggestion that he offered his help in 1040 preparation.

Mrs. Smith, pleased by his offer, would have immediately dumped the whole 1040 mess in his lap had she not remembered the year she was sick and he had prepared their 1040. He had regaled her with tales of his prowess on deductions, but some months later this image was shattered rather rudely by a letter from their friendly taxman. She had been left to deal with the situation and after much trauma had escaped with a modest fine. Her scars from the experience were still painful and were a major contributor to her mental state at tax time. The IRS also remembered and gave extra attention to the Smith 1040 form every year.

Mrs. Smith wisely delegated to her helpful husband the more menial tax tasks within his range of competence, and they were both delighted to find in the late afternoon that they would get a refund instead of owing more tax. That, combined with the sense of accomplishment of finishing this loathsome chore and John Smith's elation at finding a new concept that would elevate his Sex Tax into a major role in the country's tax structure, led not only to a euphoric state but to a wild marital enthusiasm.

He suggested that they farm out the children for the night and celebrate. She was absolutely in favor of this, and the resulting bedroom evening could only be described as monumental. It was indeed the first

monument to the new relation between taxation and the bedroom. A noticeable morning-after did not dampen their enthusiasm. More than likely it indelibly etched the event in their memory.

6

Congress

When Representative Smith arrived in Washington, he was accorded much more attention than usual for a freshman congressman. The news and TV reporters actively recorded his arrival, which hastened the Sex Tax legislation. Indeed Congress was waiting for the Sex Tax. In an otherwise controversial season, where every piece of legislation had its proponents and bitter opponents, the Sex Tax looked like a winner.

The majority party, somewhat put off because it could not sponsor the legislation, decided that the majority party would extend the debate by amendments-if they could think of any.

Minority party staff had prepared the bill for introduction in both House and Senate, although this was considered an appropriations bill, which must originate in the House. John Smith was to introduce the bill and lead the debate. The calendar was cleared by mutual consent and the bill moved to the Ways and Means Committee consideration immediately.

Although the minority party would have been willing to limit the committee hearings, the majority party, calculating that this was their main chance for political exposure, insisted upon complete hearings. Indeed, several of the other committee chairmen maneuvered to get certain aspects of the bill into their committee hearings to increase their own national attention.

There was a move considered to bring the Madam back for testimony, but this was rejected as "warmed-over eggs." Some suggested that Mafia chieftains be subpoenaed, but they were unavailable. Economists of every stripe were eager to appear, but they offered little good publicity for the committee.

The international scene and "Foggy Bottom" (State Department) had no contact with the Sex Tax until the committee hearings. The Sex Tax concept was wholly new to Europe and had evoked little interest. Sometime in the previous decade European governments had introduced the "value added" tax, with disastrous results. Now they were very leery of untried taxation schemes. The Arabs were the beneficiaries of an oil legacy discovered by the Americans, who were now paying all the Arabian taxes, so Arabs had no great interest. They did appreciate the benefits of the "*harem tax*" as it was called, however.

The Communists, as expected, were opposed. They were primarily interested in exposing and exploiting the decadence of the capitalistic system; Communism had long espoused "free love." To the glory of the Socialist Republics, Communists had taken an heroic stand against the capitalistic exploitation of the last frontier of the socialist citizen, the bedroom. *Pravda* pointed out how the unfortunate oppressed proletariat was being forced to pay an entire month's Soviet wages and more to enjoy the rights enjoyed free by a Soviet citizen. *Pravda* did not point out that a small fraction of an American's other earnings were also permitting satin sheets and champagne for the bedroom scene.

Whether a bedroom tax was oppressive to human rights was actively debated by third world countries, some recognizing copulative rights as paramount human rights and using this as an example of how they were more cognizant of human rights than America. Population increase and birthrates were cited as evidence, definitive evidence, of the outstanding bedroom rights enjoyed by citizens of the developing nations.

To counter such charges, and there was the certainty that the developing-nation majority in the United Nations would adopt a resolution against the United States, the congressional committees called a number of sociologists as witnesses to prove the freedom of copulative expression in the United States.

The FBI had considerable data on the sex habits and frequency of congressional and national figures, which they offered, but this data was gratefully refused, The Kinsey Memorial Foundation also had information, which it presented, much to the disbelief of the congressmen present. The frequency figures set all the congressmen to thinking, and there were several inquiries to the Masters and Johnson School of Sexual

Performance among the committee members, who, after the committee hearings, felt something was lacking in their own sex lives. Even the public was surprised at the potential sexual frequency figures presented by the nutritionist group, who linked vitamin E with performance.

It was the huge sales of the pill and other devices that provided the refutation to third world charges that American sexual rights were being abridged. If there were restraints, they were believed to be cultural, but a subcommittee was immediately appointed to study the matter and give oversight to the HEW efforts toward restoring any neglected human rights HEW could find.

There were many other revelations to the press from the committee hearings. Not since the days of Kinsey and his report had the American public been so shocked. For the first time they realized that matters of welfare, civil rights, defense, and the environment had been put ahead of basic conjugal and copulative human rights. How had the pursuit of the great society robbed the American culture of such a simple and inalienable right as sex? the American taxpayer asked himself.

Both liberals and conservatives latched on to the new political issues. The liberals maintained they were breaking through the cultural barriers to a new freedom for man, freedom of the bedroom as guaranteed by the Sex Tax. The conservatives hoisted the banner of "return to old rights."

Becoming a taxpayer was now the "in" thing. Who would have expected that a congressional committee could have achieved so much for the American culture in so short a time? Verily, it was another "Green Revolution," at least seed-wise.

There were those, however, who did not look with pleasure and favorable expectation on the new tax movement. The IRS was now adamantly opposed. This was a great surprise to the committee, perhaps the most unexpected event of the hearings. Congressmen had expected the IRS to be close to euphoric at the thought of new taxes. Instead, they found the IRS witnesses very negative and depressed over the optional tax payment, Title 69.

7

The Executive Department

Through the grace of God the American government has division of powers. Our inspired forefathers, appreciating the faults of the monarchy and of the incipient revolutionaries, trusting no man, were careful to divide the authority and separate the powers of government. Instead of chaos as predicted, the system of checks and balances has operated for two centuries, not with maximal efficiency but with stability. Crisis after crisis was resolved, even a civil war, but the system stood. The student rebellions of the sixties, striving to tear down everything in a system they didn't understand just to see what would happen, were well handled. The genius of the U.S. constitutional system held fast. Now, the last enemy, taxation, was bridled.

The executive department, once headed for imperial power and then abruptly shackled, watched with interest the new tax legislation. This legislation had not sprung from the party leadership; rather it had slipped in very unobtrusively but effectively. The executive, perhaps rather dubiously, had closely observed the progress of the Sex Tax movement. Although the chances of increasing revenues and hence increasing the wonderful works that might be done by government appeared to have disappeared as the public temper became known, the executive still saw hopes for the Sex Tax concept. True, the budget would not be balanced this year, but the new tax concept would take the heat off that promise, and that was enough.

In another year the balanced-budget promise might be forgotten. Political principle would be served by a fair tax on the married man. There would be increasing public opinion against those living in sin, and that was desirable. The executive was strongly for the Sex Tax.

Although no single cabinet session had been held to consider the implications of the Sex Tax, all cabinet members were aware that, in the fullness of time, the matter would become the subject of discussion. The cabinet members were ready.

When the Sex Tax matter did come up there was no lack of enthusiasm in the cabinet meeting for each secretary to discuss his departmental plans. True to bureaucratic principles, each secretary looked to the new course of events for his budget increases and new programs. The idea that the American people were not interested in their manifold expansion plans, that the American people were not interested in new ways to exploit revenues from a now taxation scheme did not register upon the politically oriented minds of the cabinet members. All had come loaded with wonderful schemes, which would elevate the importance of their portfolio (to use the parliamentary expression).

The President-elect, realizing the magnitude of his task ahead, had appointed the best men the party would accept to the various cabinet positions. They were his equals in intelligence, and, as one might expect, the President did not differ in viewpoint from his cabinet. Fortunately, when the assembled chieftains of the bureaucracy spoke as one with their plans, there was always a hint of suspicion in the President's breast that they were wrong. According to the law of contrariwise opinion, which operates so well in the stock market, when everyone is agreed, the chances are that all are wrong. Applying this principle, the President placed a moratorium on new programs and insisted that any bureaucratic efforts to exploit the Sex Tax concept be within the current budget. This budget had overrun income badly for the nth time, and the country was desperately trying to adjust to this inevitable situation, with little success.

8

The Internal Revenue Service

When the committee hearings brought out the possibility of an Optional tax, the replacement of 1040 by the Sex Tax, the IRS knew it was in deep trouble. The vast bulk of taxpayers were included in the proposed optional taxation. The IRS rightly deduced that the intangibles of the new tax would outweigh any modification of 1040 possible. Not only had the possibility of double taxation first envisioned by the IRS as a consequence of the Sex Tax vanished, but the IRS upper echelon knew that it was in a fight for its life.

For many years taxpayers had grumbled about various features of the taxation system, but the IRS had, by a policy of divide and conquer, defeated all efforts to improve the tax code significantly. This stagnation was aided and abetted by congressmen, who, despite campaign promises and their ardent profession that they favored tax reform and reduction, continued to press for narrow and special-interest items while carefully counterbalancing any overall tax reduction with new gimmicks that increased the overall annual tax take.

The most effective scheme was, of course, inflation, which automatically increased the average citizen's tax without legislative action, silently, swiftly and steadily. The further practice of budget deficits with its resulting inflation was a wonderful retroactive tax on savings. It completed the armamentarium of the tax gatherer.

Camouflaged by pronouncements of the increasing complexity of society, hence the need for further regulation, further bureaucracy and vastly greater expenditure, the legislators were able to go about their professed course of spend and spend, tax and tax, elect and elect. Now suddenly, John Smith, with the innocence of a baby, this stripling legislator, a child in the adult world of taxation, had pointed the finger and touched the IRS. Indeed, the emperor had no clothes.

Now the team of Congress, President, and the IRS, which had functioned so effectively to raise the level of tax gatherings from a minor amount to nearly half of the total income of every American citizen, was about to be broken up. The legislative bodies were beginning to feel the pressure of the voters. Here was a tax measure that was indeed popular and a haven from the cold winds of economic reality that were beginning to blow through the halls of Congress. The President, also of the majority party, sought shelter too. His IRS was about to lose its *raison d'être*, sacrificed on the altar of political expediency. The President would wield the knife eventually with a government reorganization, as foreseen and promised in his campaign.

Technical explanations from key IRS actuaries fell on deaf ears at congressional committee hearings, Congressmen were simply running for cover from public dissatisfaction over taxes, running to the safe haven of

public approval. The IRS could fend for itself. Forgotten were the valiant deeds of the IRS, which for so many years had muscled from the citizenry the huge amounts of money needed for the pet boondoggles of congressmen. The pork barrel had been kept adequately supplied. Now the IRS was being cut out of the action, and its howls echoed down from Capitol Hill hearings.

The IRS problem was simple. It couldn't defend its accounting kingdom against such a simple concept as sex taxation. IRS realized full well that there would have to be great staff reductions. A computer could check the Sex Tax forms, thousands per hour. No audits would be necessary. W-2s, estimated tax forms, penalty forms, all would be swept away in the tidal wave of the Sex Tax.

A special task force was formed by the IRS to intrigue congressmen with the possibility of using the Sex Tax to compound the tax program and increase the tax take. But their professional pride in double taxation, escalating tax schedules, taxing inflationary gains and various possible compoundings of these techniques with the novel Sex Tax concepts fell on deaf ears.

Most of the congressmen didn't understand taxation, particularly when adroit IRS accountant types presented proposals. Many congressmen dozed through the sessions, confident to let the IRS work out the money problems, aware that the IRS would make a decent case for the "will of Congress" to suit IRS tax-gathering ideas. The IRS had always had the advantage of being a part of the tax team. Now IRS was faced with a changed situation. They would be out in the cold.

Both national parties were taking the same position. Both, sensitive to the public that the new tax ideas were receiving, now realized what the situation was forcing. Neither party dared to turn back, lest the other score a triumph with the voters. The IRS was again caught in a publicly unpopular position, caught without either party's support.

Despite gloomy appraisals of the yield from the Sex Tax presented by a stream of IRS actuaries, the congressmen held to their course. The Sex Tax was simple enough for them to understand. Their political sense agreed with Congressman Smith's logic. They well knew that the amount of taxes collected from the fat cats and the excoriated rich was insignificant in the total take. They of all people were most aware that the rich were mainly of service to the tax department as scapegoats to take the attention of the public from some forthcoming well-planned raid on every man's purse.

If the author may be permitted an aside, he would like to explain in a technical sense why the high-income fraction of the population would not cause significant erosion of the tax base under the proposed "regressive" Sex Tax. Considering the very high incomes, it is obvious that they are high because the tax takes such a large bite. Were the tax reduced, the incomes would be reduced, perhaps not instantly but rather quickly. The balance would appear as profit to the corporation, which would be taxed at the usual corporate rate before the remainder was distributed as dividends or reinvested. Hence, the government's overall take would in the long run be scarcely reduced, if at all. Indeed, the increased investment would very probably aid the economy and generally increase the total available to the government.

Once it was made clear to congressmen that they could abandon the old bogey of "soaking the rich" for the new Sex Tax concept, which was Dow so popular, there was Do holding Congress back. The IRS realized that the handwriting was on the wall. Perhaps this generation might call it graffiti, but the IRS had been weighed and found wanting.

The more perceptive of the IRS staff realized that it was time to move and sought other places within the federal bureaucracy. Many were disappointed, for most agencies were stuffed to the gills with accountants, or should one say staffed. This is not to say that there was a corresponding reduction in the other agencies; rather the opposite trend occurred. Nearly all agencies set about to expand their services in pursuit of the new Sex Tax concepts.

Usually upon the executive invocation of a crisis, bureaucratic activities could be rapidly expanded. The *energy* crisis was a good example of where everyone could get into the act. By the time everything was properly organized, the cost of administering the government's program was nearly as much as the total cost of the energy consumed, but it was considered an excellent example of responsive government.

In the interest of those not well informed of governmental processes, shall we say bureaucratic processes, for they are basically the same in all governments, a detailed study of the machinations of the IRS minions is well worth recording in full. What can be given here is only a sketch of the activities initially spawned by the threat of the Sex Tax.

Upon first hearing of the Sex Tax, the service was rocked by a wave of jubilation. To a man the tax gatherers were moved by admiration and contemplated Smith's idea with an awe that must have rivaled the wise men who observed a star in the east. A new tax day was dawning for the IRS.

Yes, a new day was dawning! The optional feature of the Sex Tax was the guarantee of their downfall. Even the IRS had grown tired of the old tax concepts; they had been stretched as far as they could go. The minuscule change of Congress each year merely provided busywork for the echelon of the IRS hierarchy that dealt with tax rulings. It was getting a little dull. The battle between tax gatherer and taxpayer, or rather tax collector and tax preparer was at a standstill. New regulations meant new opportunities for tax avoidance. Battle lines seesawed back and forth. But mercenaries were fighting this war, each side being rewarded for its efforts and primarily interested in the fight, not the outcome. They needed each other like the prostitute and policeman. Together they formed an ecosystem.

When the truth dawned that there would be no opportunities created for fancy footwork by the accountants and no chance to issue more complicated tax rules, a wave of despair flooded over the IRS and lapped onto the beaches of tax-related civilian institutions. The idea of a simple gross tax, without escalation, without chance of avoidance, was prehistoric. It smacked of Roman days. What chance had the accountants on both sides? Why, the simple tax form would not be a desideratum; it would be a reality. How could one complicate a form that assessed only a gross tax? Everyone would pay the same tax, All one needed was his name, Social Security number, and his signature. Disgusting! H&R was panic-stricken! Had they known that in a few years the income tax would be entirely phased out they would have committed hara-kiri on the spot. Fortunately:

Nature from mankind withholds the book of fate
Except the page wherein prescribed his present state.
POPE

The ruling minions of the IRS gathered in solemn assembly to consider the disaster. What messages could they relay to Congress that would preserve their bureaucratic province? Certainly there had to be a separate form; it couldn't be tacked onto 1040 or 1040A.

The logic of using a separate form, which evolved at the meeting, was based on the premise that there were some poor souls who would not even have to file the 1040A, those on relief, unemployment insurance, or worse.

Yet under the new tax concept they weren't poor. They possessed, in their loins, riches beyond those of a Paul Getty, powers that could not be equaled by some captains of industry, powers that financiers might covet and for which they would give their all to recover.

Yes, there had to be an additional form required. But when the IRS had said that, they had said it all; further they could not go. All their accountant wizardry could not transmute the simple into the complex. The Sex Tax was simple, all-inclusive, fair, and effective--a taxman's nightmare.

In desperation the IRS officials met with H&R. In the dead of night the supposed antagonists conferred. Businessmen had been jailed for similar collusion, but this meeting could be rationalized under the necessities of the bureaucratic process. Who could prosecute the government's own agents for protecting their monopoly, for looking to the government's bureaucratic advantage-no one.

H&R could offer no succor; after all hadn't they for years been campaigning for a simpler tax form? True, a tax form so simple that anyone could fill it out would have robbed them of their business, but they had been confident that they could walk the fine line between too simple and too complex to increase H&R profits. They wanted the mass market, a quick fill-out form that would maximize profits. But this change was to be a

disaster for H&R. They didn't realize there would be an eventual replacement of the entire 1040 tax form. It would be some years before they and the country would realize that a simple gross tax without political implications of redistributing wealth, without punitive social aims, without complexities engendered by special interest groups would solve the nation's tax problem. With this realization would come for H&R despair and finally merger into a productive corporate enterprise.

H&R could offer the IRS no help. Disappointed tax agents wended a weary path back to their hotel, chins down. They had also met with the Association of Tax Accountants, the Association of Tax Counselors, and indeed with all of the organizations that were derivatives of the tax establishment. All, all in vain. Even before the potential implications of the Sex Tax were apparent to the tax experts, the IRS sensed disaster. They felt that their expansion potential was curtailed. The year-by-year intrusion deeper into the citizens' pocketbook that had carried them from a few percent of income to nearly forty percent collected for taxes had crested. Never again would taxmen dominate American consciousness, even for a few months at tax time. The IRS couldn't know it but with exquisite bureaucratic sensitivity they began to perceive it. Their end was approaching.

9

Theological Considerations

To switch from the technical tax accounting community so distressed with their future prospects to the theological community might seem to be too great a leap for an orderly exposition of the development of the Sex Tax, but the author begs to point out that there is a great similarity between the two groups of professionals. One group keeps books with Caesar, the other with God.

In particular, by this time the conservative religious elements of the entire theological spectrum were worried. There was an insidious thought gnawing at their souls that perhaps the churches had taken a position too early in the game. Without proper realization of the depths of the problem, thinking only of the immediate tax saving by exemption of the clergy from personal income tax, and of course mindful that in the last analysis this was a saving that could be passed on to their congregations, the national church bodies, and perhaps even the Curia, had given this tax measure its support.

Now that consideration was being given to the concept of taxing sex at a national level; taxing, that is, not sex at a national level—a truly mind-boggling thought—it seemed time that religious leaders reconsider and study the problem more carefully. Had the religious community sold its birthright for a mess of pottage? The most elevated theological thinkers met unobtrusively to discuss the problem in depth.

Certainly one must conclude that there was an enormous unifying force bringing together such diverse theological positions, a first score for the Sex Tax. The issue of celibacy had been settled. In tax matters the united front of all the clergy would not be broken. But the matter at hand was whether in principle the Sex Tax would serve their diverse philosophies.

The more acute theologians could sense that the shock of sex taxation might well rival the shock wave of the pill. The combination of the new sex frontier with tax reform was a devastating blow to the programs of inculcating guilt. No longer could they promote Vatican Roulette or urge use of the theological birth control pills, Sulfodenial and Noassatol.

With each individual seeking to get more for his tax dollar, these theological nostrums simply wouldn't suffice. Their flock would need the pill or worse. Theologians out on a sex limb were in extreme danger. They had to figure out how to climb down to a more earthy level without risking the notions of infallibility that some of their flock cherished.

But there were also benefits to be considered. It was obvious that the increased bedroom activity would decrease the divorce rate. The average taxpayer, concentrating on his tax-dollar value, would be too spent to play around. His heart now lay with his money, at home.

Now this thought was both good news and bad news. A decrease in divorce rate would tend to stabilize society; that was what they professed to want, but what of the loss to "homiletics"? Sermons such as "Sinners in the Hands of an Angry God" just wouldn't go. How could a pastor facing a satisfied male church populace (and probably the distaff populace also) arouse even a decent set of guilt feelings. There were indeed portents of disaster threatening the theological community.

Fortunately, news of the great conclave was kept from the media. Theological uncertainty elevated by media hype would have played havoc with the Sex Tax scene. Fortunately also, the great theological debate was settled before anything could be leaked to the press.

In the course of the conclave it became apparent that, diverse as the theological viewpoints represented were, there was something good in the Sex Tax for all. Something novel for each and every faith that could be related to their most cherished doctrine and avidly preached to the faithful as evidence of the modernity of their beliefs.

For those who had a history of polygamy it was a bonanza, one tax for a multiple marriage. Even for those monogamously inclined who were interested in population gains, the expected bedroom frolics statistically had to pay off. Those who eschewed dancing and cards looked to enhanced domestic activities to eliminate sinful activities. Those who declaimed against alcohol could be reasonably certain that its use would decline at least to the level where the taxpayer could get decent return on his tax dollar.

The ecumenicals, who had a vigorous campaign against "living in sin," spearheaded by the President himself at one time, were the originators of the "I am a Taxpayer" bumper stickers that became so popular. This occupied them for several years and provided program for the various individual churches, which supplemented and finally replaced the missionary movement in underdeveloped countries. ("Underdeveloped" is used here in the traditional sense, not the later usages that coincided better with Sex Tax concepts.) The Sex-Tax-engendered programs managed to allow ecumenicals quietly to phase out their antigay program.

On the other hand, theological fractions of Calvinistic bent saw the tax as a punishment for human activities they had long been forced by necessity to accept yet decry. With the tax penalty neatly determined by others, now a political responsibility, the Calvinist church had done its bit and could be quit of this embarrassing issue. Many looked forward rather secretly to becoming very happy taxpayers. They could look forward to moving their efforts into the social action arena, defining social action to be outside the bedroom.

How today's Calvinists got into their current theological bind is a mystery, since their Puritan forebears saw a wife not as a "necessary evil" but as a "necessary good." But then, how did Prohibition get started? Theologians could speculate upon the thesis and antithesis of Hegel to explain this. Somehow there is almost always someone to take the opposite side. We pause to note, however, that the Sex Tax emerged from its political trial by fire almost unscathed by Hegel.

The nature of the Sex Tax prevented predictions of the coming of the end of the world" because eschatology didn't fit too well. Perhaps it was because the doctrine of the "second coming" did have bedroom relevance. Fundamentalists had no trouble with the Sex Tax after their hierarchy made the point that this social change was a "getting back to the fundamentals."

Faith healers were among those most benefited by the Sex Tax, gaining a new field of activity-"Impotence healing," which, lying almost exclusively in the realm of the psychological, guaranteed them a great chance of success. This was quickly perceived and the response of faith healers to the Sex Tax was most enthusiastic.

They made common cause, in some cases, with the astrologers, who guaranteed their predictions of bedroom success for those troubled in the bedroom. There were even rumors of a boom in Venus research in the astrological faculties of the occult colleges, though this did not have any measurable effect on the popularity of the Sex Tax.

The UFO sightings declined, as might have been predicted. Those who espoused the cause of UFO research were faced with a dearth of sightings to fill their journals. One might have expected less sightings of night UFOs because of increased bedroom activity.

Perhaps the organizations that like to profit from taking issues "to the streets" can hardly be called a political institution, but, collectively, if we consider the institution of political protest, we can evaluate the effect on the inchoate Sex Tax legislation.

On any issue there is always some aspect that can be exploited, something good for a sign-painting session and a street march. But the institution of street protest, generally composed of youth, with the odd couple of up to eighty years occasionally present, stood principally to gain from the Sex Tax because of their youth. In fact, the only emotion raised in the ranks of most protesters in the youth category was one of their final successes. It was some time later that the thought penetrated to the leaders that, with success, they were fated to become part of the establishment. That unmade their day.

Not included in the institution of protest were the Communists, both overt and covert. Notwithstanding the multiple memberships in do-gooder and front organizations, the Communists remained a disciplined and cohesive group, which also might rightly be called its own institution. They did have and promoted a legitimate Sex Tax issue.

Remembering their glorious early days of struggle in the streets of the thirties, days destined to end in failure but heady while they lasted, the Communist organizations painted their signs for a second time, some four decades later with FREE LOVE! Even though their mentor, the Russian Soviets, had long since opted for family stability and eliminated the free love and easy divorce statutes that marked their earlier times, the front organizations, with an acute sense of history, swung into support of free love.

Their demonstrations might have had some significant impact upon the legislation, since they mounted their protest at maximum strength, which wasn't much, but the politicians note any showing. But the demonstration was a disaster.

Word leaked out where the demonstration was planned, and the ever-alert college fraternities decided that their spring frolic would be a counterdemonstration.

When the buxom girls of the Communist demonstration marched down Pennsylvania Avenue carrying their banners, Ivy League college fraternities, in defense of the established virtues, met the Communist maidens with an imposing array of signs painted "Show Us" and "We Don't Want to Pay, Either." The melee was on.

Police were not able to quell the disturbance; in fact, they were standing back holding their sides with laughter as the fraternities launched a mass panty raid reminiscent of the good old days of their daddies. Not only were the protesters' signs flattened, the grass of the park was considerably trampled with couples from the demonstration. Bra burning would have been quite unnecessary even had there been any militant feminists present.

The networks and newspapers carried the story, while America chuckled. The demonstration did more than anything since the Madam to speed passage of the new tax bill. The Communist groups didn't fully recover from the disaster for years, which contributed to the era of social peace that ensued. The next World Communist convention asked the pertinent question "Where did we go wrong?"

The environmentalists really had no issue. Surely any tax measure that kept hubby home, not out hunting, blazing away at defenseless deer, should have been to their liking. There was no degradation of the environment likely. But to view their concern as arising from such surface issues would be underestimating the gravity of the problem the environmentalists faced. They were dependent upon the outdoor activities of the frustrated male. Any program that would lure and keep him in the bedroom was a potential threat. Were the male, even the young male, to lose interest in the wonders of nature and the chances of copulation with another nature lover in the great outdoors and switch to the deep, deep peace of the double or water-bed, the nature groups were done. Memberships would lapse, outdoor sporting goods sales would drop, and environmental lobbies would have to be curtailed.

Without such backing, their organizations could not enjoy the infinite pleasure of frustrating businessmen in efforts to provide energy needed for people to live comfortably. Zero growth would be threatened and, worst of all, progress could no longer be blocked and might break out again to threaten mankind with pleasures alien to those to be gained from contemplation of the starkness of nature.

But how could the environmentalist lobby attack the bill? What kind of class action suit could be filed to forbid bedroom pleasures? Was there any way they could whomp up machismo? How could they go beyond the temptations of nylon tents and double sleeping bags, two deep and one wide, to draw youth into the arms of nature?

Legions of young lawyers were pressed into service. Storefront legal services were curtailed. Law libraries were searched assiduously to find some avenue whereby this insidious tax could be countered. Nothing turned up. The environmentalists were caught in their own trap. Their insistence on man staying out of nature, not degrading the environment by his presence (except, of course, their own members, who came only to observe nature's grandeur with a view to protecting it when they returned to suburbia), was about to be fulfilled.

They could foresee dimly the disaster that was about to befall them. Man would be so attracted to the bedroom and tax saving (value recovery, that is) that he would to a significant extent abandon nature. The wandering youth of bygone days would couple up and copulate, leaving Mother Nature to her own devices, except in the bedroom, where the pill would protect against environmental impact.

Their mission accomplished, would the environmentalists be satisfied? Not so. Would there be a shift, as there was with the March of Dimes from polio, now conquered, to the almost limitless frontier of genetic defects? That would take some doing. What is bigger than all of nature to be protected?

The leaders of the environmentalist groups, assembling in executive session, bit the bullet and decided that they would shift their attention to the protection of man, an endangered species. They would "leave the animals be," let them take care of themselves; man was their prime target. He was threatened as never before. With this insidious Sex Tax he would become a prime target for the "Wobbsies," a World War II returnee's disease--overfucked and underfed. (Perhaps the true Legionnaire's disease.)

The tax must be opposed on the grounds of this threat to evolution. Needless to say, the silliness of this proposition was recognized by the grass-roots membership, and the elected leadership was soon turned out to enter the government service as land management personnel and forest fire fighters. The latter occupation was favored because of latent pyromaniac tendencies formerly assuaged only by setting political bonfires.

The consumerists might have been expected to raise a protest, being the stock in trade of their institution, but the target was difficult to locate. Their strategy committees could identify good industrial targets. Not those obvious ones of the contraceptive industry, but the more important and less obvious targets of bedspring and mattress quality, and so on. But this didn't quite do it. The manufacturers, schooled in their responses to such attacks, were now quite able to deal with the new consumerist threats and frustrated the consumerists completely.

The branch of feminist consumerism that counseled that women were the proper target staged a campaign of "Are you getting your money's worth?" but made little headway. Personal interviews were arranged with a proper statistical design covering fifteen families characteristic of the nation's sex habits (Nielsen, with your twelve hundred samples, hang your head in statistical shame!), and it was confirmed that the women were indeed getting their money's worth, sometimes double. With the results of this expensive data-gathering campaign, consumerists folded their opposition.

10

The National Committee

Although the President has the main focus of his attention in the public sphere, his party must be his concern at all times, particularly if he is to be reelected. The President is always in close communication with the National Chairman. In addition, he always delegates to one of his closest staff the responsibility to inspect politically his anticipated moves. Although it may seem crass, nevertheless in a democracy the politics of a move are considered to be of equal importance with the economic and technical effects.

Once in a while when the political dominates the technical, there is disaster, but, with acute political sensitivity, the President can usually turn aside from a disastrous technical course without serious consequences.

Were the press as keenly attuned to scientific matters, such as thermodynamics, as they are to human foibles, the press would spot such glitches, but the press isn't.

However, human foibles are usually the cause of most political failings, so perhaps the system of a watch-guard press--ignorant though it may be--is as good as mankind-sorry, person-kind-deserves.

Although it is not the specific duty of the National Committee to look upon the actions of its various elected officials and determine ideological purity or conformity to party platforms, it does rarely happen. Generally, these exceptions come when there is a sudden decline in monetary support for the party. In fact, it is generally recognized that the most outstanding Presidents have scrapped their platform rather quickly upon plunging into the icy waters of reality that accompany transition from the campaign trail to the Oval Office.

This wordy preamble to the following was just a short course in politics for those who many years ago had a class in high school civics and who under the stress of daily existence may not have had occasion to reflect upon such matters in recent years. The above discourse is by no means intended for recent graduates, not that they have no need for it, but that they are most unlikely to be able to read and understand it, if one can judge from the recent accounts of reading skill tests.

At any rate, the national party functionaries became rather concerned, since the majority party was, in the opinion of their liberal voter segment, becoming reactionary. The Sex Tax was obviously a regressive tax. The idea that everyone should pay the same tax for the same privileges was, to liberals, abhorrent. Not only did such a scheme resolve all the tax complexities that people have become accustomed to, complexities that have provided so lucrative a business for those who may be classed as auxiliaries to the tax gatherers, but the Sex Tax concept was inherently dangerous.

Liberal concepts required a tax group that could be attacked, a group somewhere between the middle class and the old. The old must be cosseted, whilst the inflation generated by political infidelity is robbing their savings; their vast voting power must not be lost. The middle class, which has generation after generation borne the burden of society, is unlikely to be sympathetic to any diversion of their meager resources to do-gooder causes even after intensive conditioning during student and young adult years,

This class, mainly the professionals, were the ones who had in the interests of education eschewed early marriage and sex to pursue what had been pointed out to them as, and were indeed, worthy educational objectives. There were the ones who had fought the good educational fight against academe and had been successful.

These were the ones who, with the training and knowledge given them by august institutions and with the tempering by experience in the real world, were now carrying the burdens of the skilled in a proletarian world. These were the ones who, cognizant of their heritage and sensitive to their social responsibilities, would endow those institutions that, free from government and political strings, would forge the intellectual path of the future.

This middle professional class, hated by the politicians for purely intellectual reasons, had been the target of liberal moves in recent years. True, the politicians had succeeded in subverting a fraction of their progeny, as evidenced by the terrorist organization membership, though the fraction was not large in comparison with the noise the radical extremists aroused.

There still remained that large middle class reservoir of the highly intelligent, highly directed who were a threat to any equalitarian movement that would render into the hands of the politician that which be most desired, power.

The majority party National Committee saw that the Sex Tax was a danger to their liberal wing. How many had battled and how many years had been invested in convincing people that any equal tax was regressive? Even the economic texts had been carefully written to show that income should be equal, despite evidence that efforts to earn income were not equal even among those who had equal need.

The Sex Tax was a particular danger because it was obvious that sexual prowess was *inversely* distributed. Those with money were almost inevitably those of greater age. It would be a wild statistician who would attempt to prove that the older males were more sexually blessed. For many years it had been proven that

the male peak was at an unforgivably young age, and society had been battling that urge until recently, when the pill resolved the battle decisively on the side of the young.

So now the politicians were faced with a retreat from the concept of non-regressive taxation. This didn't go down well with a significant fraction of the party, and the National Committee was worried.

The President would have to make the decision, and he was ill prepared. He retired with a yellow pad, since this was the sort of a decision that could not be "open government," as was the press ideal. (They didn't mind making things easy on themselves.)

Ordinarily the author would sympathize with the President. A decision between nuclear alternatives would be awe-inspiring and worthy of a presidential salary. But here he was faced with a much less than existential decision. On the other hand, unknowingly, he was faced with a landmark decision that, as events later showed, would determine the vitality of the political state for years, even decades, to come.

At stake were the liberal traditions of nearly five decades. The sacrifices of those who led labor to a fair bargaining position; those who suffered for women's rights; to say nothing of those who battled against child labor exploitation. Yet the President sensed that times had changed. All these martyrs had been justified by a technology that could produce and had produced miracles.

This berated technology was now vigorously attacked by the liberals in the current anti-intellectual movement, those who would go back to the good old days of clean air, horse transportation (I wonder how New York smelled in a traffic jam) and the winter pneumonia that kept parents of the infantile population terrorized.

The author will spare the reader the details of the President's travail, though he has not spared us in the voluminous biography that has put an end to any financial worries the now ex-President might have. The President came down on the right side. The liberals were wrong; the Sex Tax prevailed.

The President's decision to sign the bill, which was promulgated through the White House staff in a matter of hours by Xeroxed directive and by secretarial telegraph in a matter of seconds, set things afire. The various bureaucracies were now free to range widely in search of programs. Though the President deplored it later, there was nothing he could do to stop the torrent of reports that landed on his desk.

HEW (Health Education, and Welfare) led all the rest, as would be expected. What could be more important to America than good sex! At first the organizational response of HEW was rather subdued. This was the homosexual element in the forefront. However, the basic (heterosexual) element was soon to assume dominance. Anita Bryant triumphant! Since the President had embraced the Sex Tax, HEW was strongly behind the effort, as it should have been.

The academic community was prorogued to come up with papers and projects bearing on the Dew sexual situation, married sex. This, of course, confused those in the wilderness, e.g., those who lived beyond Greater New York, in Delaware, for example, who had always thought in terms of married sex.

The National Committee picked up the challenge, when the President had signed the bill, to make it a showpiece of his administrative record. In this they were prescient or just lucky, for, though they sensed the public mood to accept this new concept, the National Committee was no more prepared than others for the cultural change that was to result from the Sex Tax legislation.

11

The House Ways and Means Committee

The Ways and Means Committee had held interminable hearings upon the Sex Tax bill. Although this was not the only committee to hold hearings, Ways and Means, of course, asserted its primary right to study this unusual piece of legislation. Ways and Means felt that, in accord with the President's expostulation against "living in sin," it must give careful attention to this bill to ascertain that it did not in any way stand in opposition to the President's well-known moral scruples, allowing, of course, for the necessities of the government to collect revenue and thereby balance the budget. The latter was another of his most holy principles, the primacy of which could not be debated.

As might have been expected, the Ways and Means Committee had called upon the Tax Foundation, Inc., to testify. The president of this esteemed foundation came to convey its feelings and scientific findings (if economics can be considered a science, of which there is much respectable doubt).

The Foundation's president began his testimony with an opening statement, which had been xeroxed for presentation to all members of the committee, with extra copies for the press. In his carefully prepared statement was the surprising conclusion that for the first time in the recent history of the United States a regressive tax was being proposed.

Citing abundant references to sexologists, he pointed out that a level tax assessed upon the male population would indubitably be considered regressive, since the per performance unit tax would be nearly an order of magnitude lower (1/10) than the average for the middle-aged. He cited the well-known "bean pot" theory, which proposed that a couple placing one bean in the pot for every time in the first year of marriage that they enjoyed each other and removed one bean each time thereafter, would never empty the pot.

Immediately, the young members of the committee rose to contest this archaic and unsubstantiated theory. It was ridiculous to advance such a theory in modern times, they said. They proceeded to cite numerous authorities to support a "bachelor's bean pot theory" as more likely. Because the argument was not germane to the present taxation bill, under which bachelors were untaxed, the matter was dropped.

Although one might have supposed that the age of the Ways and Means Committee members would predispose their voting toward a graduated Sex Tax, the older members, in tribute to their mental youth and recognition of the preponderance of young in the voting population, yielded to the level tax proposal.

Perhaps this was because a number of the Ways and Means Committee members, savoring the favors of their secretarial staff, considered themselves younger than a strict chronological survey might have determined. They voted with the more progressive majority, with a sense of fulfillment that might or might not have later been justified. It was Friday evening.

So another hurdle had been passed. The Ways and Means Committee of the House of Representatives had stood solidly behind the bill when it reached the floor of the House.

The Tax Foundation, Inc., felt well rewarded by their lobbying efforts in this session. For the first time a "regressive" tax bill had been passed through the committee. Perhaps this could serve as a precedent for coming times. At least it was a step in the right direction. They knew that the U.S. stood well below the rest of the world in percentage of GNP collected as a tax by sovereign governments and that the future contained only portents of higher taxation, although the economics of countries with high taxation were universally grim.

12

The Bureaucratic Procession

If the IRS was the loser, were there any winners? There certainly were among the agencies in the bureaucratic spectrum. Once the Sex Tax Concept was established on the national scene, which took place much more rapidly than might have been expected for such a novel concept, the various departments began to vie for a piece of the action. The constant television exposure of congressional committee hearings, particularly of the House Ways and Means Committee, had ensured frenzied activity among the governmental agencies to gain the spotlight. Other congressional committees were also getting into the act where they could.

For example, the Military Affairs Committee investigated the effect of the Sex Tax concept on the conduct of military operations. With alacrity, prepared testimony was presented to the congressional committees, displacing testimony with less video appeal. Who wanted to hear about military cost overruns when the effect of the new taxation on the fighting qualities of the military man could be investigated? How much more interesting were the problems of taxing overseas military personnel for sexual activities, particularly when their dependents were at home! Should there be loss of consortium compensation? Every World War II veteran was interested in the overseas sex scene!

Health, Education and Welfare had felt that there was a significant issue here. The publicity barrage was enormous, and HEW issued notification to the press that they would hold hearings on the Sex Tax bill.

Although one might be surprised that a revenue bill might attract the attention of HEW, rather logical arguments could be advanced for it, provided one were sympathetic to HEW.

There was solid medical evidence that health was affected by sexual activity, and, since health was involved, HEW was. Notwithstanding the effects of certain measures that tended to keep the father away from wife and children under the Aid to Dependent Children Act, the HEW felt that sexual relations in the broad sense were significant and beneficial. They should hold hearings on any measure that concerned the sexual relations of a couple, be they married or living in sin.

And so hearings were scheduled to bring the nation's leading experts on sex and health to testify. The issue was clear: was the marriage bed a suitable tax base? True, other pleasures such as whiskey, drugs, and gambling had been taxed, but now sex! This was striking rather close to home.

True, governments for many years had taxed vital necessities, food, for example, but here was an even more vital issue. Did they dare tax the penis rampant? Here was a true matter for Congress to decide; it would influence the whole country's issue in the future.

The mice got a break. For many years government programs of the NIH and, more lately, the Food and Drug investigations of cancer-causing substances, operating under the aegis of the Delaney Act, had fed monstrous amounts of unpalatable substances to the poor mice, who eventually were sacrificed for scientific reasons.

Now, in order to get into the Sex Tax act, some bright HEW official, realizing that a lot of further sex information would be needed to back up the government's new tax program, began suggesting possible experiments.

The first thought that occurred was to increase the sexual activity of the mice. That wasn't easy, because the mice were rather selective about when and with whom they copulated. True, the poor dears raised prodigious litters, raised them quite well. The mother instructed the little ones in all the things a young mouse should know, even when burdened by having to live in a laboratory environment with a plastic walled house and artificial bedding.

But the program proposed was to find what would induce the mice to copulate more often. The HEW motto was "higher frequency, higher tax." The limiting factor was pregnancy, so, to remove this, the program proposed to put all the mice on the pill.

Then there were mice sociology programs proposed. What would be the effect of the increased frequency on mouse behavior? It was not clear how this could be translated to human behavior, but it was confidently asserted by the scientists that it would be a start toward the understanding of the human problem.

One could take a mouse experiment through all the stresses found in human society. Of course, this would require large numbers of test mice. So it was proposed that vast numbers of carefully selected genetic strains be ordered. Here the program got into trouble.

Word of the mouse sociology program leaked out, and instantly there were racist charges. HEW scientists were conducting or would conduct elitist experiments. This would never do. So it was decided to include all species of mice, including the multitude of mice who were not white and who did not have pedigreed ancestors in the NIH program.

When one considered all the variables in such a program and the number of mice couples needed to provide statistical significance for the various experiments, the number of mice needed became legion. Indeed, the first true mega mouse experiment was envisioned. Fortunately the project was scrapped before the NIH was knee-deep in mice.

If the author may be permitted an aside here, he would like publicly to record his concurrence with the decision to scrap the mouse sociology program. While a Masters and Johnson approach to mouse behavior might be of scientific interest, the author considers it a little indecent to impose human behavior concepts upon the well-regulated mouse mores. The author would extend his feelings also to his friends the chipmunks, voles, and rats. Some of the author's best business friends are rats.

There was a parade of witnesses before the HEW hearings, as might have been expected. They ranged from Planned Parenthood, opposed, to contraceptive manufacturers, who were very favorable. Industry quickly realized that there was an unparalleled opportunity to increase business.

The most thorny issue that faced the HEW committee was whether the Sex Tax should be imposed upon welfare recipients. Were the unoccupied to be taxed? Naturally, one can immediately see two sides to the question. There can be no doubt that, lacking gainful and fulfilling employment, full advantage of their sex opportunities could be taken. Malthusian evidence could have provided the committee adequate indication of the sexual proclivities of the poor and dispossessed. Nevertheless, a number of scientific research inquiries were initiated to study this question.

Looking at the obverse side of the coin, what social worker cognizant of human desires would deprive the dispossessed and destitute of the simple pleasures nature provides? Probably many of the social workers were themselves dispossessed and doubly sensitive to the issue.

HEW hearings were a bonanza to the press, eager as always for a story that had reader attraction. Anything with the word sex provided headlines, copy beyond compare for the diligent reporters who daily filled the august HEW halls.

Naturally, the committee members were not adverse to the publicity; it beat the free postage (franking) privilege. Imagine the TV exposure when a committee member asked a question later covered on the five o'clock news!

The Pentagon, through the Defense Department, was involved and consequently it also held a public hearing. Though careful not to jeopardize its budget hearings, nevertheless DOD felt on balance there was a benefit to holding special public hearings. Naturally, the issue was loss of consortium. Should military personnel be taxed for marital rights when separated by military orders or an alert?

Were the committee to allow some sort of exemption on the grounds of military necessity, they would immediately become involved in the foreign tax credits issue. The battle for exemption of foreign income had already been fought out in tax court; nevertheless the question of consortium for foreign income earners would complicate and again raise the tax issue.

Everyone knew that, through R&R, the military was preserving the male prerogative. Why should there be a deduction for the married? And what of the dependents who were allowed to reside overseas? No, absolutely not! There would be no military exemption. Well, the power of the Pentagon would have to be recognized, but it went against the grain. Had not criticism of double dipping been enough! And what of military personnel overseas, was there not a lot of double dipping there?

How could such simple issues become so complicated? Here was a basic issue, if there ever was one, and yet the politics was so incredibly complicated that one risked his political life to decide such issues. Could not the matter be delayed so that the Supreme Court, notable for its wisdom, could make a decision? Perhaps a landmark decision would be forthcoming, a "one-man, one-tax decision." One hoped there would not be another busing debacle.

Had the committees of Congress been the only ones involved, perhaps the debate would not have reached national importance. True, the various news agencies would have made the most of things and after a brief play would have been ready to drop the multiple Sex Tax question, but the debate spread further. Not to disregard the input of the nation's comedians, one would look at the input from the more responsible elements of society, for example, the National Science Establishment.

Much was at stake here. There were immediately many proposals for research projects on areas of interest to the legislators. The researchers knew that these proposals would not face the scurrilous investigation and castigation by certain congressmen that normal research proposals had been subjected to in past years. But now any investigation regarding sex would be welcomed. Kinsey would be fulfilled. Peer review be damned, let science have full reign. No legislator could be criticized for his backing of full investigation of sex by scientific methods. After all, Congress must have the very best of technical sex knowledge at its disposal.

There was even a prurient interest that developed. Some congressmen hoped that their fantasies could be buttressed with at least a shred of scientific evidence. While standing rockbound for home and hearth, could not

at least a little adventure be tolerated in the name of scientific progress? Perhaps fantasies were supportive of the ideal American marriage.

To say that "everyone got into the act" would be not only overstatement but a complete contravention of the truth. There were many government agencies that, search though they might, could not find any grounds on which they might enter the picture. For example, the Coast and Geodetic Survey was desolate. Their rivals, the Coast Guard, had only lighthouse opportunities. Who was interested in the guarding of the family hearth these days?

The Bureau of Mines was similarly dispossessed. While one might consider the role of vitamins in a Sex Tax study, there was apparently no need for minerals. Federal Communications might make a case for a budget item, leaving the electromagnetic spectrum for the bedroom audio. They might study the effect of video on tax avoidance.

The IRS had from the first tried to avail itself of this opportunity. Early on the director had assigned one of his most imaginative and creative tax experts to the problem. IRS had been ready with a program that would propose expansion of their staff, delineation of staff responsibilities, and an active legal program to enforce through court action the department's bedroom decisions.

They were even willing to challenge the definition of marriage. Surely they could broaden the current tax concept, which depended only on the legal, registered, properly conducted matrimony definitions. IRS would show that even a de facto relationship should be taxed. A bigamous relationship should be good for double.

Then there were the gray areas. What about the separated couple? Surely until a divorce was legally granted the tax could be collected. And, where there was a little hanky-panky on the side, perhaps the man was good for a surtax.

There was the area of business deductions. The court had ruled that provision of an escort service for good customers was within the realm of business deductions--a really hard pill for IRS to swallow. But here was a chance to recoup. The Sex Tax could be invoked, and even the business deduction could be used for internal revenue gain. Oh, the wonders of modern legislation!

The reader must realize that hundreds of governmental agencies each considered the pending legislation carefully, and, where there was any chance for publicity, each made its pitch. These were dutifully scheduled, and each received its day in the sun, for the political process, if nothing else, must be thorough.

The Post Office considered issuing a stamp in honor of the occasion, but was unable in all its ranks to find one who could suggest a suitable theme. An Adam and Eve stamp idea had been rejected.

How the P.O. longed for the days when it was a political appointive branch and could find among its manpower resources a man of talent, just as Einstein had once worked for a patent office! Was there no one with undiscovered talents? Was everyone so tested and qualified as to be without hidden potentialities? That was the sad fact; the union had seen to it. Everyone was properly assigned, properly paid. The occasional genius, lurking in the dark recesses, was no more; they had all been denied admission or fled to the welfare rolls.

The Civil Aeronautics Board carefully considered its position. It was responsible for the operation of the airlines. In the light of present tax considerations, would the airlines not have tax responsibility? Surely the captains, and, most certainly, the junior officers, were benefiting from the stewardess population.

There were adequate public references to support this theory. How about Rachel and Trudy? Could flight crews be taxed?

The question of frequency was the difficult problem. The captains would, of course, deny everything. They had paid the tax once and felt that once was enough. Their wives would back them up publicly. The stewardess union testified that it was strongly opposed. The accusations of the government would be challenged as most unfair to this wonderful collection of flying virgins.

The CAB, which was primarily concerned and experienced in route decisions, was, in the root matter, completely confused.

In the congressional hearings, the Department of Commerce squared off with the IRS. The IRS wanted to tax the corporate officials who had personal secretaries on the ground that their secretaries were office wives. Commerce, with corporate officials testifying, was livid at the suggestion that there could be even a trace of hanky-panky in high corporate offices.

Even though many privately admitted that their position was a weak one, nevertheless the IRS's bald attempt at double taxation must be repelled. The IRS had long since abandoned the idea of fairness in taxation. It had become a matter of professional pride with the IRS staff that double taxation should be sought wherever such an interpretation could be made. True, they lost a few in the tax court, actually the majority of cases, but how many times did they collect when the individual chose not to take the matter to court? On balance, double taxation was the next best thing to confiscatory taxation.

The matter was finally resolved on the grounds that, if the corporate secretary actually had sexual relations with her boss, she should be considered as part of his harem, which, under the Arab rule, was only singly taxed. The IRS retired from the debate defeated. This was only one of the defeats that led to the IRS's final downfall, but they fought all the way.

OSHA tried to get into the act, but the ruling that ten employees were necessary to involve OSHA tripped them up. There were very few polygamous marriages or harems with that many involved. Even the sex shop industry was a little disappointed in that safety devices for the bedroom didn't become a lucrative market. The sex shop lobby tried hard, sensing such a wonderful opportunity for sensuous safety, but had to console itself with wonderful hopes of growth in the new era to come.

The National Labor Relations Board in its executive sessions reviewed the probable rash of union demands for night-shift differential for the loss of consortium. The question was not as obvious as it might seem. Even though it might seem clear that a night-shift workman would miss lots of opportunities, was opportunity the limiting factor in coitus frequency. Sex experts were sought to testify on this matter. There appeared to be a critical age at which night work didn't significantly affect frequency; practically nothing did.

The board did decide finally that, if both were employed and on different shifts, there would be a significant loss of consortium and the employer had to pay a shift differential to both. The board also realized in the course of its investigations that the term "cottage industry," that well-known term in labor legislation, would have to be defined more carefully.

13

The Patent Office

The Patent Office was a bit of an exception to the other bureaucracies. It did not seek publicity. It knew that any change in society, any cultural trend, would bring forth a raft of inventions and patent applications. Some would be kooky, some significant. The patent examiners were so busy now trying to catch up with that great American flood of talent that they could only shudder at the thought of a Sex Tax.

The officials of the Patent Office, being a cut above the general bureaucrat, indeed well above in imagination, were quick to turn their minds to the effects of the Sex Tax. They didn't need anyone from HEW to research the amount of time that would be spent in bed after the tax was passed. But the patent examiners were a little in doubt as to whether that time would be profitably spent or not, from the Patent Office point of view.

No one doubted that, with the invention of the electric light, man spent less time in bed and the number of inventions had shot up. That seemed logical, more time to work on things.

And with the development of television one might have expected a decline in patent applications, but that didn't happen.

It took a while, but finally someone in the examiner's office came up with a theory that it was because television was so dull that there was a reverse effect that stimulated the patent business. True, there had been a decline in innovation, at least that is what the papers reported, but that wasn't the inventors' fault.

The patenting was still going on at a great rate, even in spite of the fact that industry was not using the new inventions. Industry, of course, pleaded that they couldn't advance as they had because of the government regulations and environmental red tape. This was only part of the story, however. There was the complicating factor that, with all this legal razzmatazz and Naderism, and with the acute financial problems faced, industry had, almost to a corporation, turned to business majors, MBAs, as they were called, to run things. The effect of this was to put research back into the closet, then gear up for bigness, increase the engineering staffs, and forget about serious innovation.

But the bottom line as far as the Patent Office was concerned was still uncertain. Business didn't control invention. True, they sometimes bought patent rights, they sometimes litigated each other, to the delight of their respective corporate legal eagles, but this apparently didn't stop the flow of invention. That "flash of genius" seemed nearly unquenchable now that the electric light had turned it on.

Ah, but what of the bedroom adventures? Would this pose a threat to America's inventors? Would the effects of a Sex Tax show up as an increase in the inventor's frequency, and what sort of frequency would increase?

Some reasoned that the twelve-to-eighteen-hour laboratory vigils of the Edisonians wouldn't be affected. Taxes mean little to them. Some thought that more time in bed would be a help to the creative forces, but there was no data on an increase in New York City inventions that correlated with the New York black-out as did the birthrate.

Others reasoned that, as it is well known "there is no sleep like the sleep of the just unless it be the sleep of the just after," invention would increase. These examiners were disappointed in the long run, for the creative urge is not apparently correlated with the sex urge; more likely it is inversely correlated. But, on the other hand, there was no drop, because, while other activities, such as business and labor, improved, as we shall see later, that little magic that drives the inventor wasn't affected in the least.

14

Congressional and Cabinet Debate in Retrospect

There were the more serious members of Congress who questioned the entire concept. They believed this was just another tax, one that would reduce the spending potential of the populace-known to economists as the "disposable income." We should pause a moment to reflect upon this term. Not what one would call a "dirty" phrase, though it did conjure up images of diapers, but at the same time, in a subtle way, it showed the economists' disregard for a man's earnings. Somehow, in the recent decades, the idea had grown that money earned should be disposed of. Where was the old concept of thrift? Gone to hell with the inflation!

But, to continue, the prudent and logical congressmen were perturbed at the excitement that this new idea was generating. The fools, meaning the people, would be caught again. Could they not see that this was just another device to separate them from their hard-earned income? That, of course, was the logical way to look at things; it bore no resemblance to the truth that was soon to emerge. The productive power of the American people was disregarded. As we shall see later, a new national consensus was going to be reached-in the bedroom. What LBJ couldn't achieve on a foreign battlefield would emerge between the sheets. With this consensus the economic and creative potential of the country would suddenly be released. The hang-ups, the dissension and disarray would dissolve in a sexual euphoria. But how could a simple congressman anticipate this?

There wasn't any real basis for opposing the Sex Tax, so the bill was never in any danger from either conservative or liberal, though one might have supposed there was the danger that the Sex Tax would be talked to death. Again, as the fates would have it, the bill got home free most unexpectedly.

There was, of course, a group in Congress that had abnormal sexual appetites. Those of bizarre urges augmented this group including "Flasher Finerty," as he was known to his "boiler room" staff of girls. As the

time neared for the floor debate, these congressmen were preparing their grand speeches. The anticipation of the publicity from such a cherished subject titillated them.

An observant congressman deftly averted what might have been a disgusting era in congressional history, a debate marked by crudity and licentiousness. Finerty had gained the floor and was preparing to address the House. Suddenly the Speaker of the House heard a cry of "Point of information!" Since Finerty had not yet launched out upon his thesis, the Speaker recognized the back-bench congressman. Representative Bagatelle rose and addressed his query to Representative Finerty.

"Does my esteemed colleague have his fly unzipped to make a point in this debate?" Finerty blanched. He realized that, if he spoke, he would be revealing too much, more than would be revealed by a momentary lapse on the way back from the rest room. Could it be that this obscure congressman had knowledge embarrassing to Finerty? With a single motion he rectified the haberdashery error and slumped in his seat. Neither he nor any others of the aberrant group would participate in the debate. Debate would proceed in a dignified and orderly manner. The Sex Tax bill was a serious matter. Its debate would not be marked by crudity and witless pornography; there would be dignity in the House debate,

This incident did not mean that there would be no debate and no humor, but it did mean that only polished and deft pornography was to be the fare. It has often been said that Congress is a cross section of the American people, and so it is. But the dignity of the assemblage and historic tradition prevented a debauch by a minority of sexual deviates. The honor of the House would be preserved; only medical and scientific terms would be used. After all, the Congressional Record would go to many schools and libraries, and who would want to shock Marion, the librarian? Three-letter words like sex and tax were infinitely preferable to four-letter words, even if the Supreme Court approved four letters. The House would not lower itself to the level of dirty old men.

The importance of this action should not be lost or viewed lightly by the reader. Clothed in the dignity of the House of Representatives, even the public debate took on a restrained tone, and it was just this restraint that ensured public acceptance. The subject could be discussed in women's clubs, in public on TV. And discussed it was; practically nothing else was.

This restraint, of course, did not extend everywhere. Comedians picked up all aspects of the debate and generated an outpouring of jokes at all levels. Some superb Polish jokes were forthcoming but fell second to the output of the Israeli lobby, which lampooned the Arab harem unmercifully. Congressmen of Arab descent glowered but were satisfied with the bill, for they paid only a single tax for their whole harem.

As debate was recessed from time to time to allow for congressional junkets, various public figures gained the people's attention. The other end of Pennsylvania Avenue was no longer oblivious to the attention focused on Congress. The cabinet met in extraordinary session to consider the executive role.

Being in camera rather than on camera, the cabinet sessions were rather more raucous than the recorded debates of Congress. The Postmaster General suggested that perhaps his department could undertake prosecution of wives who faked orgasm under the statutes involving male fraud. The Secretary of the Interior made comments too indecent to be recorded here. The Secretary of Commerce took issue with the Treasury as to who would collect the service (bordello) tax. The Bureau of Standards, under Commerce, with Masters and Johnson . . . now Masters, consulting would undertake frequency studies to advise setting tax rates at "all the traffic will bear."

The frequency standards section of the FCC would undertake a broad assignment. The FCC, in concert with the Bureau of Standards, would undertake a massive computer program to match up all of America's singles to increase the tax base. It was computed that, if all singles were matched up and became taxpayers, the budget would be balanced for the first time in years. To this the President gave hearty assent. He had several relatives he would have liked to match up. The Bureau of Mines would study the tunnel of love problems.

It is perhaps shameful to think that such highly placed men of government would waste time with such humor, but the real tragedy was that none of these men even suspected the social revolution that was soon to take place. The channels of communication to the American people were soon to be filled with only one subject--sex.

If one, in retrospect, wonders how the entire consciousness of a nation could be focused on sex in such short order, one needs only to look back at the Lindbergh phenomenon. Within a day the entire consciousness of a nation was captured, and with a subject in which the average individual couldn't participate-flying. Sex was a unifying force that all, or almost all, shared. No wonder the idea took hold.

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The Sex Tax as Law

The passage of the bill was duly noted in the press and on TV, and the President's signing also recorded, but nothing in the stories that day indicated in any way the significance of the measure. As with all watershed events of history, the true implications were not immediately visible. One should, of course, expect that taxation measures will have a profound significance in human affairs. Consider the tuppence tax that launched the Boston Tea Party and the ensuing war for independence. One makes a great mistake if he does not consider a tax measure as among the most important of human events, excepting, of course, the technological breakthroughs, which are usually unheralded and certainly unrewarding to their inventors.

In this chapter the pronounced effect of the sex tax on society will be studied. One asks, must all political events be painful? Must all watersheds be bloodbaths? The answer is no. The Sex Tax stands as evidence. Here social change sneaked up on mankind, and, in the quiet of the night and quiet of the bedroom, wrought great changes in society without pain. Perhaps this happened for the first time in the history of mankind-man, that vicious animal who values everything in terms of how many lives were paid for progress.

Lenin notwithstanding, no eggs were cracked to make this omelet. Mankind was ready for a rest. Three decades from the Second World War had produced not peace but a series of painful small conflicts that disturbed progress but did not qualify for the appellation of war. Yet the sense of being at peace was not present. People became accustomed to the cold war, but the benefits of true peace eluded them. Eluded them not only obviously, but eluded them psychologically. The tension was there; it can be demonstrated in an analysis of medical records, in an analysis of political struggles. It is evident even in the battles of consumerists and environmentalists. But let's not get ahead of ourselves; these facts will surface shortly.

The important event was the passage and signing into law of the Sex Tax bill. With that law society's whole condition changed. Subtly, yes, of course. No one noticed it. The social scientists, acute masters of statistics et al., completely missed the change. The press, noted for detecting such things, noted for predicting recessions correctly nine times out of six, missed it. Indeed it was a subtle change.

With the coming of the Sex Tax, in each and every household it was realized that here was a way to get something extra from your tax dollar. Men began to proposition their wives more often, and the feminist revolution had made women more cognizant of the benefits of the sexual act. Enjoy, enjoy. This coincidence of two major political movements combined with the scientific discoveries that made conception optional led to the greatest bedroom revolution of all time. Not since the end of the Etruscan women's sex strike had there been such avidity.

It would be crude to dwell upon the details of the bedroom revolution. Recent writers have made a fortune in endlessly repeating, for the prurient reader, details of the sex act. To the inexperienced this can only be titillating and perhaps inviting, but, in such a serious exposition as this, such a recital has no legitimate place.

Let us instead consider the societal effects of the Sex Tax bill, which proved in the long run to be of far greater importance. For society is a colligative affair. Although the individual does not matter, at least in the statistical sense, the sum of all actions, whether discovered by Gallup or not, is important.

With the passage, signing, and implementation of the Sex Tax bill, close to the end of the year, the Internal Revenue Service, by dint of extraordinary efforts, was able to include in its 1040 form a provision for the Sex Tax. This effort was not lost upon the male half of the married population. The new form was now 1040 SX.

Those who filed early were the first to realize the advantages of their consortium, taxwise, that is. The laggards by April 15 also learned. Here was the first legal chance to beat the tax.

There were many of the wealthier class who, with advice and aid of counsel, had been able to avoid taxes. And there were many who with the H&R tax book tried to avoid taxation, but here was the first real opportunity for all to gain from their taxes.

The opportunity was not lost upon Americans, those most vigorous exponents of free enterprise. Mama was banged to a fare-thee-well, but she loved it. Even the average American male was able to sense that a flat-rate tax meant that the average cost of intercourse went down with frequency. Pay his taxes he must, but, the benefits to be derived therefrom could be increased in his favor. This was not possible for taxes expended for military protection, for welfare or whatever, but here was something Mr. Average could affect. He could bring his tax rate down and he was assiduous in doing it. Assiduous—we omit the obvious pun.

The fact is that Mama was totally in concurrence. Aroused by feminist literature, she expected intercourse at least once a night and five orgasms at that. She was perfectly willing to collect his debt in the morning.

The coincidence of her desires with his in hoping to reduce his tax burden was incredible, a pregnant situation if we let our imaginations run. But let's be serious. What really did happen?

Within weeks of the signing of the Sex Tax into law, the average American began to change his ways. He significantly modified his life-style. Statistical surveys showed that movie attendance dropped. Bars began to notice a decrease in business, particularly after ten, patrons refusing that one for the road, preferring one for the bed.

More important was the phenomenon of laborers reporting for work ahead of time, eager to begin the job. Productivity rose. With productivity came profits, and the Treasury began to collect an amazing amount of money.

One would expect that, with the increased receipts, there would be many in Congress who had ideas of how to spend it. This did not happen. The subtle effect was working its magic on the congressmen as well. More Washington hostesses were being refused; the excuse was "the demands of business." The truth was more like the business of demands.

Somehow, the bills of expenditure for welfare *et al.* were not forthcoming, so in panic the Ways and Means Committee proposed a tax cut. The bill raced through Congress and was signed. Indeed a second cut was in the offing at the end of that congressional term.

In just a few years the income tax disappeared entirely. The regressive nature of the Sex Tax was entirely forgotten as it became apparent that wealth lay on the side of youth. (Please pardon the use of the word lay.) It is important to note that the tax structure of the U.S. was changed entirely. No more graduated income tax, just a single fee for all who enjoyed the benefits of consortium.

The disappearance of tax advisers and accountants should perhaps be mourned, but we cannot here find it in our heart to be sympathetic; society had too long suffered from these lechers. Let it suffice to record their demise. The IRS dispatched most of its staff, and the departmental bloodletting was something to behold.

The Bureau of Labor Statistics noted the IRS layoffs and their entrance into the class of the unemployed. It recorded their unanimous presence on welfare for many months thereafter. Nobody wanted them and they remained objects of pity for some years. Their presence served to restrict the entering class of business majors throughout the land. The benefits of this were obvious.

But we digress, as we have so often. Let us return to the mainstream, since it is so statistically important. Here is where the profound changes were wrought. Despite the many predictions to the contrary, the hip pocket nerve was sensitive. The male, most conscious that he was being taxed, responded with alacrity. The sexual fantasies so frequently indulged in, the vain desires for Fawcett-Majors as a bed partner were forgotten. Mama was present, a veritable tax dodge. Papa was taking no chances of losing his tax money. He could reduce his tax rate to zero by an infinity of intercourse; well, anyway HE WOULD DO THE BEST HE COULD.

This spirit pervaded America. The results, though predictable, were not predicted. Productivity increased immensely, Tax rates were adjusted downwards. From 40% they fell to a negligible amount. The "good ole days" had returned. America bloomed.

Neighbors leaving for the commuter trains spoke to each other. Secretaries were faced with satisfied businessmen in their offices. Sex didn't work; they had to get to it with the typing. The three-martini lunch was out; projects moved forward with expected speed. The gross national product went up; the deflated gross national product went up, too. As the productivity went up, the tax rate went down. The national debt was paid off.

And so the nation entered 1984, not as Orwell predicted, but happy and content. Those who were married were content with the taxation system. Those who were not married were hastening to become taxpayers, as was the fashion. Productivity was up, so much that it was off the scale of the academics who monitor such things.

Both political parties were the beneficiaries of the Sex Tax, and its author, after receiving the Nobel Prize, retired. After all, there is nothing beyond the Nobel Prize.

To go beyond 1984 and predict would be unwise; no one can foretell mankind's path. Suffice it to say that in 1984 mankind had reached a safe harbor. Adequate sex was able to subdue his warring proclivities and reduced the males to satisfied, rather docile creatures. Perhaps the Etruscan women were right!