

Sending the Message

By Tom Wicker

CULLOWHEE, N. C., Feb. 26—What governor of what state has overseen state expenditures that have grown by 356.9 percent while Federal Government outlays were going up only 176.7 percent? What governor in the same period has expanded his state's bureaucracy by 113.3 percent while the Federal bureaucracy was growing by only 17.1 percent? George Wallace of Alabama, that's who, in the period 1962 to 1974.

And which champion of the working man and foe of the elitists presides over a state tax system that takes \$53.35 of each \$1,000 of a citizen's income in regressive sales taxes—including a tax on beer, the blue-collar staple—against a national average of only \$38.98 in sales taxes per \$1,000 of income? It's George Corley Wallace again, and if you think his state's taxes maybe aren't his political responsibility, you should know that in his first year in office Mr. Wallace signed a bill that increased the sales tax from 3 to 4 percent and imposed it on beer.

Meanwhile, the big interests have seldom had it so good as they do in Wallace Country. Alabama has a maximum 5 percent tax on corporate income, which means that many a small business pays about the same corporate tax as U. S. Steel with its mammoth works in Birmingham. Under Mr. Wallace, moreover, corporations can deduct their tax payments to the Federal Government from their tax liability to Alabama.

Neither does Mr. Wallace's Alabama soak the rich and the country-club set in favor of those taxi drivers and beauty parlor operators he extols elsewhere in the country. The personal income tax, too, has a ceiling of 5 percent on a taxable income of \$5,000; combined with the fact that rich and poor alike can deduct their Federal taxes from their state tax liability, this means that persons with taxable incomes of \$50,000 or more actually are taxed at a lower rate in Alabama than those with taxable incomes of \$10,000—that "average man" George Wallace says he wants to defend.

These facts are not the fabrication of pointy-headed, big-city intellectuals. They are taken from the pages of "The Alabama Message," a pamphlet compiled and distributed by a group of Alabama law school students, all of whom grew up in that state, got their raisin' from the home folks and their education "during the Wallace rise and reign."

George Wallace and his first wife, Lurleen, were the Governors of Ala-

bama, after all, for almost 11 of the 13 years since 1962. He became a national figure for most of that period but his actual record in office escaped national scrutiny—save for his famed, fraudulent stand in the schoolhouse door.

The law students, coordinated by Joe R. Whatley Jr. and Richard P. Woods, have studied that record exhaustively—and found not only that "while preaching to the nation, Wallace has neglected his own state" but also that "the general thrust of his administration has been against the working people or the middle class and in favor of the wealthy special interests."

(Reliable sources in Alabama have vouched for the general accuracy of the law students' work, which is copiously documented anyway. The Montgomery Advertiser is planning prominent publication of some of their major findings. Interested parties elsewhere can get "The Alabama Mes-

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sage" from the Alabama Political Research Group, Box 1232, Tuscaloosa, Ala., 35401.)

Even the property tax is stacked against the little man in Wallace-ruled Alabama. Not only is the state property tax one of the highest in the nation (2.6 percent of total state tax collections came from this source in 1974, against an all-state average of 1.8 percent) but assessments are based on the last selling price of the land being assessed. "A huge percentage" of Alabama land, the students report, is owned by paper companies, which bought it decades ago and thus are taxed on a low base, sometimes only "a few pennies an acre." But housing tracts turn over more frequently, and many homeowners pay at a far higher rate, based on a more recent selling price for their property.

Despite Mr. Wallace's law-and-order speeches, moreover, there were 17.7 instances of murder or non-negligent manslaughter per 100,000 people in Birmingham in 1974 and 22.9 in Gadsden—compared to only 16.6 in wicked New York and 13.4 in that hated foreign capital, Washington, D.C.

There are many more counts of the same indictment—on social policies, health care, industrial growth, labor conditions and mental health—in "The Alabama Message." The law students do give their Governor a few good marks in education but otherwise, they conclude, "George Wallace has done little for us; he will not do much for you." With the Massachusetts and Florida primaries coming next, that's a message worth sending.