

Microcosm



Brian O'Shaughnessy/Index

Senior Jimmy Lang peruses the locker art gallery located in a standard locker in a hallway in Ophelia Parrish. The locker is supposed to symbolize that any space can be a location for an exhibition if treated with creativity.

Optimism focuses self

BY STEPHANIE HALL
Staff Reporter

Although optimism might not be the newest cure for cancer, a recent study shows that a good sense of optimism can be a useful attribute throughout life.

The study, published in an October issue of *Nature*, an international scientific journal, shows how optimism affects the brain. Subjects thought of emotional topics under a fMRI scan, and the parts of the brain activated in the study were the same parts that malfunction in depressed patients. Although there still is no conclusive evidence that optimism leads to a healthier individual, the importance of an optimistic mindset currently is a focus in youth development.

Krista Grueninger, director of communication at Optimist International, an organization that works with mainly elementary through high school kids to give them a better outlook on life, said being positive makes people more successful.

"[We] believe that if you truly are focused on self improvement, there is very little room to let negative influences in," Grueninger said. "In turn, [you will] be able to succeed more in life and turn things positively."

Optimist International consists of 3,200 groups nationwide that affect more than 6 million children each year, according to its Web site.

"We hope to teach children to learn from their mistakes and find the good in every situation," Grueninger said. "This becomes especially important during college because it is a time in

life when students have schoolwork, jobs and activities. It's a situation that you will never be put into again."

Sophomore Alice Walkley is one of about six students who have been trying to form an Optimist Club at Truman.

"We tried to start it last fall, but we had a hard time getting the final constitution finalized with the CSI and the Optimist Club International," Walkley said. "It has a lot of regulations like pretty high fees and membership qualifications."

Walkley said she initially was attracted to the group because it focuses on children, giving the community a better tomorrow through the youth of today.

"[Optimism] makes things so much easier for me anyway," Walkley said. "I've always been really happy and optimistic about things. It helps me focus on things, and you work harder when you have high goals."

Walkley said she also imparts her optimism onto others, including her friends. She said her close friends are more optimistic after seeing the benefits of thinking positively.

Mike Cannon, women's soccer head coach, said he thinks having a positive attitude is important in life.

"Optimism is kind of what I preach," Cannon said. "I'm not a big yeller, especially since I work with mostly young women. I know I respond better to positive feedback."

Cannon said he thinks optimism is important for both the individual

player and the group. When individuals have positive attitudes, it reflects on the group.

"A danger to a group is when negativity begins to feed upon itself," Cannon said. "Everyone in the group will start to complain or not play their best."

Cannon said he tries not to let negativity spread throughout the team. He said he uses a variety of methods to prevent this.

"Success is derived from having fun and being able to express yourself"

Mike Cannon
Women's Soccer Head Coach

"I think it's the tone, voice, demeanor and what you say that rubs off," Cannon said. "It creates a positive atmosphere — if coaches didn't want to be at practice because it was raining, the players would have the same negative attitude."

Cannon is not the only one who tries to keep attitudes positive. Often, it is the players who come up with the most creative ideas.

"About 10 years ago, we had a girl mark a plus sign on her left hand, and during games, she would put her left hand out as a sign to be more positive," Cannon said.

Since then, the mark has become a tradition that gets handed down season to season, he said. It is usually one of the senior members who takes on the responsibility of drawing the positive sign on their hand, Cannon said.

"Success is derived from having fun and being able to express yourself," Cannon said. "It becomes a lot easier to reach potential and your goals when you are not walking on eggshells or worrying about negative responses."

Specific needs of state lead to unusual tax laws

BY LAURA PRATHER
Staff Reporter

Chicago residents do not have an easy decision when they are thirsty. They not only have to take into account whether to fill their own drink -- they have to factor in which one is cheaper.

This is because in Chicago, the tax on a can of soda is 3 percent, while the tax on a fountain soda is triple that. Professor of economics Terry Olson said there are several possibilities for the difference in tax rates on the two very similar products. He said it could be an incentive of the retailers to get their customers to take home more soda, or it could be an incentive of the city to get citizens to use cans, which are easier to recycle and better for the environment.

Similar to this unique tax law, all laws vary in their implementation, their incentives and their effectiveness, Olson said. He said that in some cases, it depends on what a jurisdiction's needs are and where the majority of its revenue comes from. For instance, there are nine states that don't tax wages and have to find alternative ways to produce local income, usually by taxing consumer items and enforcing user fees.

"Sometimes jurisdictions tax based on ability to pay, which is why they sometimes tax these luxury items like yachts, fur clothes and other sorts of things," he said. Some taxes are pretty much lump sum — everyone pays the same amount. From efficiency standpoints in economics, that has good properties, but from fairness standpoints, it's not viewed very favorably by many people, par-

ticularly poor people."

Sometimes, it hinges on what legislature can pass, Olson said. Specific needs can lead to unusual or atypical laws such as the high tax in Chicago on fountain soda.

Olson said it is hard to make general conclusions based on extraordinary tax laws but that there are certain factors that can make a law more practical and profitable.

In practice, it has been proven that taxing indulgent items, such as the fur coat tax in Minnesota, is more effective than taxing essential items, such as food or gasoline, which can be detrimental to the cost of living, Olson said.

"Once California started it, it was like you were a sucker if you didn't tax California athletes when they came to your state."

Bill Ahren
Communications director of the Tax Foundation

"You don't want to cause social inefficiencies, cause reductions in the quantity consumed [because] these things economists call deadweight losses — reductions in the net value of transactions to society," he said.

The employment of a particular tax law's revenue also is important to its success or failure as a source of income, Olson said.

"It usually helps if there's a relationship between the tax and what the revenue is used to finance, which is known as earmarking," he said. "Oftentimes that has benefits."

Olson said it is common for citizens to feel more comfortable about the taxes they are paying when they know what they are paying for. He said taxes on tobacco should provide medical relief to those who are sick because of tobacco, and gasoline taxes should be used to improve road conditions.

"Because of the higher tax I'm paying to drive, I should notice a difference," he said. "The roads

are so lousy, and they're increasing my tax on gasoline. What am I getting out of it?"

Although some laws last and bring in revenue, others are less successful. One of these is Utah House Bill 239.

The Sexually Explicit Business and Escort Service Tax is imposed on any Utah business "where a nude or partially nude individual performs any service for profit, regardless of whether the individual is an employee or an independent contractor" or any service in which a "person who furnishes or arranges for an escort to accompany another individual for companionship and profit."

Utah senator Howard Stephenson, who backed the bill, said the initiative was implemented to make people who visit or use adult entertainment establishments accountable for their actions by paying an additional 10-percent tax on top of any other applicable fees.

The tax law has a close relationship with the revenue it creates. All the money raised goes directly toward programs and groups arranged to cope with sex offenders, according to the bill.

"Its purpose was to create the revenue stream to provide treatment," Stephenson said.

However, since the bill went into effect in June of 2004, it has produced very little revenue because of a discrepancy in the law's phrasing, said Kray Hammond, a miscellaneous tax specialist for the Utah State Tax Commission.

"The statute, as adopted, provided a definition of sexually explicit that was inconsistent with existing provisions in the licensing of liquor establishments, which resulted in almost all businesses being exempt from the statute," he said.

Therefore, the law only applies to escort services, which are not common in the state, Hammond said. State lawmakers

recently have advanced to annul the bill, but it will take time, he said.

However, another uncommon tax law has been very favorable for jurisdictions since its initial implementation in the early '90s. The jock tax was first enforced in California in 1991 when Michael Jordan and the Chicago Bulls beat the Los Angeles Lakers in the NBA finals. Soon after, Illinois followed suit and other states caught on to the trend.

When a sports team plays in a visiting state, each team member has to pay taxes for the amount of time they are working in the non-residential state. Bill Ahern, communications director of the Tax Foundation, said the catch is that athletes cannot pay more income taxes in a visiting state than they would in their home state, but if a team plays in a state where the income tax is lower than their home state, their home state can make each athlete pay the difference in tax to it. For instance, California's income tax is 9.3 percent

and Missouri's income tax is 6 percent. So when the Dodgers play the Cardinals in Missouri, each Dodger has to give 6 percent of his wages to Missouri and an additional 3.3 percent to California. But when the Cardinals play the Dodgers in California, they only have to pay 6 percent each because they don't have to pay more than they normally would in Missouri.

"Once California started it, it was like you were a sucker if you didn't tax California athletes when they came to your state," Ahern said.

Prior to the jock tax, states still were taxing out-of-state visitors, Ahern said. More common forms of such taxation included higher tax on items and services that non-residents were more likely to use than residents, such as hotels, rental cars and highway tolls, he said.

"California's tax collectors decided in 1991 that a logical

extension of that campaign to get money from outsiders would be to tax the incomes of millionaire athletes who come into California and play against California teams," he said.

Olson said this law is highly accepted because it benefits the majority of the people. It means less tax out of the residents' pockets and more from the pockets of rich athletes, most of whom will continue to play despite the tax and don't know about the tax because they are so busy with their schedules and lifestyles, he said.

"What would you rather do?" Olson said. "Raise everyone in the city's tax a little bit or raise the tax of visiting athletes a lot? Particularly when it's the people who live in the city whose taxes you would otherwise have to raise if you weren't heavily taxing the visiting athletes a lot, they are the ones who get to vote for you."

So tax the non-voters and lower the tax on the voters."

Tax breaks for the Dead and other unusual tax laws:

- Dead people in Ohio get a tax break because applying makeup in a mortuary is tax-free, while applying makeup in a beauty salon is taxable.
- In California, fresh fruit is tax-exempt unless it is purchased from a vending machine, where it is taxed on 33 percent of the price.
- In Utah, be prepared to pay an additional 10 percent sales tax if you buy merchandise, food, drink or a service from a nude or partially nude person.

Sources: AccountingWEB.com, TaxEngine.com Design by Antionette Bedessie/Index

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