

Taxpayers Have Rights, Duties

Following is the text of an address by Pope John Paul II to a gathering of tax experts.

I understand that the fields of intervention of the fiscal councils are very extensive, both among taxpayers of every kind and among administrations of the national or international organs, and that the procedures are very complex. I wish you all success in the carrying out of your noble profession which deals with law.



I think that three words could sum up its requirements: fairness, freedom, the common good.

First of all, fairness in the distribution of taxes and services. As the collectivity is assuming more and more social services — either at the request of individuals or because such is the political or economic system — the problem arises everywhere of a wider participation in common charges, and it must be confessed that legal and just taxation is a difficult thing.

No society can boast of having solved it quite well.

From the time when the collection of taxes was entrusted to the freedom of publicans — who had a good margin of initiative in this field — to the present time, a long way has been covered. Today it is juridical provisions and administrative authorities that play this role, in a way which is perhaps more strict and anonymous. You, on the contrary, see to it that individuals, while carrying out their duties with regard to them, are not victims of injustices in the deduction of the tax: you help them to protect and guarantee their rights, with all the juridical competence that is yours.

That can be done only in a climate of freedom, to which you are rightly attached. Freedom, in this field consists in the possibility for individuals and intermediary bodies to assert their rights and defend them, before other administrations and especially that of the state, according to procedures that permit arbitration or a judgment passed in good faith in conformity with the established laws, and therefore in complete independence of power. It is an ideal that is to be desired for all countries.

Finally, that does not contradict the sense of the common good and of duties with regard to the collectivity and the state, which must be promoted at the same time. "Render to Caesar the things that are Caesar's," Christ once said, even if he was to add: "and to God the things that are God's."

Citizens, who must be defended in their rights, must at the same time be educated to take their just share of public charges, in the form of taxes or dues, for it is also a form of justice when one benefits from public services and the multiple conditions of a peaceful life in common; and it is also an equitable form of solidarity with other members of the national or international community or with other generations. But here again, these obligations need legal protection.

In short, there is a fair balance between the rights and duties of taxpaying citizens, between their individual freedom and the common good, between intermediary bodies and the state, and therefore a free dialogue between individuals and administration, and an effort must constantly be made to carry it out as well as possible. It is a problem of education, a problem of vigilance, a problem of justice. May you as certified public accountants, make a happy contribution to it.

Fr. Paul J. Cuddy



On the Right Side

1984 A Play

Dramatis Personae: Tranquilla Agitata, a distressed mother; Jonquil Sweetsome and Honey Lovely, receptionists.

Place: New York State Social Services Building, 1984.

(Tranquilla agitatedly hurries into building and approaches Jonquil Sweetsome.)

Jonquil (smiling graciously): May I help you?

Tranquilla: Well, I certainly hope so. I want the department in charge of disposing of a baby.

Jonquil (efficiently poised pencil over a large ledger): Of course. Are you married?

Tranquilla (huffily): What do you think I am? Of course I'm married.

Jonquil (miffed): Thank you. We do need the information for our records, you know. Please take the corridor to the left. You will find a receptionist who will be happy to help you.

(Tranquilla hustles to beautifully furnished state receptionist's office.)

Honey (smiling graciously): May I help you?

Tranquilla: I do hope so. I have a child I want to dispose of.

Honey: Of course. We have three splendid departments specializing in fetal control. Is yours two, four or six months?

Tranquilla: I beg your pardon?

Honey: We have to assign you to the medical specialist in your category. Are you two, four or six months pregnant? The law does not allow us to accept anyone beyond six months.

Tranquilla (irritably): Why, I'm not pregnant. It's my ten-month-old baby that's the problem. We call her Blondie. She's blonde and runny-nosed. She's had colic for two months. I haven't had a decent night's sleep in weeks. She's making a wreck of me with her whimpering and strangling. If I don't get rid of her, I'll go out of my mind. My nerves are shot.

Honey: Oh, dear. This is a problem. The disposal of a born baby is not allowed by the law — yet.

Tranquilla (indignant): I don't see why not. I'm a taxpayer. Surely if we have the Humane Society to do away with unwanted puppies, I don't see why the government can't take care of unwanted babies.

Honey (thoughtfully): I hadn't thought of that. Perhaps the Humane Society could take care of your Blondie. But up to now, the law does not permit the State Social Service to give this service.

Tranquilla: Oh, dear. I've already talked to the people at the Pound. They refused.

Honey: Is your husband agreeable to the disposal of Blondie?

Tranquilla: He wasn't at first. You know how men are. But I explained to him what the law is. Before Blondie was born, I, as the mother, had exclusive right over the child. I really wanted her then. I thought she would be such fun. Instead, she's a threat to my emotional and physical health. I said to Jimmie-Boy — my husband, you know — "Dear, if the state gave me the right to dispose of the baby before its birth, then the state must give me the right to dispose of her after birth. And I'm going to exercise my right." Now you tell me the state doesn't give me that right at all. After all, I am a taxpayer.

Honey: No, not yet. We have a well-organized group who are working on the legislation. It should pass in

1984. It's getting opposition from some groups, especially the Catholics and the Orthodox, and some backward Protestants and Jews. (Pausing thoughtfully.) But I suppose it would be hard to wait for three years to dispose of Blondie.

Tranquilla: Good gracious! Three years! I don't see why the state can't dispose of her. After all, I am a taxpayer.

...
If this seems far-fetched, do read "The Lord of the World" by Robert Hugh Benson, a prophetic book written in 1906; "1984" by George Orwell, a prophetic book written in 1949; and the daily papers showing the momentum for anti-life.

Holy Hour

The Peoples Eucharistic League will hold a Holy Hour 7:30-8:30 p.m., Thursday, Jan. 29, at Holy Trinity Church in Webster. Rev. Mr. Joseph Catanise will officiate.

Teen Seminar Planned

A series of programs aimed at parents of teens who are "looking for a Christian program with fresh insights on parenting," has been scheduled at Good Shepherd, Henrietta: St. Mary's, Auburn; St. John, Greece and St. Paul, Webster.

"Seminar for Parents of Teens" is open "to parents of all faiths... single, separated,

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