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If tax evasion builds character, why not burglary?

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Adversity can arm a leader with compassion and empathy.

Working at minimum wage can teach politicians about the challenges facing the working poor.

Attending college can show them the difficulties today's students encounter as they pay rising costs.

Certainly, living on food stamps would enlighten any politician about how limited public assistance is in the Gem State.

But it's a stretch for Rep. Phil Hart, R-Athol, to claim his ongoing tax woes make him a better public servant. A third-term lawmaker unopposed in his bid for a fourth, Hart is a former tax protester who serves on the House Revenue and Taxation Committee.

"I think it makes you a better legislator, to have these life experiences ... " Hart told the Spokesman-Review's Betsy Russell. "You get first-hand dealings with the bureaucracy, see how they operate, see how they interpret things, experience the process."

Sure.

And why not install a cat burglar on the House Judiciary Committee? With his felonious background, an ex-con would have plenty of insight into the criminal justice system.

For Hart, however, the problem isn't past tense. It's ongoing.

Ever since launching his political career in 2004, Hart has characterized his tax battles as history. In the late 1990s, he stopped paying and challenged the constitutionality of federal and state income taxes. In 2000, he lost. Since then, Hart has said he settled with the IRS and agreed to pay \$90,000 in back taxes, penalties and interest.

Now it turns out the cases are ongoing and larger in scope.

The IRS wants \$300,000 and has filed liens against Hart's property. The liens cover tax years 1997 through 2003, 2006 and 2008.

The state says Hart owes \$53,000.

It also turns out Hart repeatedly used his status as a legislator to keep the IRS and the state Tax Commission at bay. The state constitution says you can't arrest a lawmaker while the Legislature is in

session. But it's a dubious claim to assert that privilege as a defense to complying with the tax code. That's like saying a legislator can't be stopped for speeding between Boise and his home during the session.

Either way, you've got a figure on the tax-writing committee who is demonstrably more sympathetic with the tax rebels than the people who willingly pay their share. Meanwhile, the state's schools, higher education and other programs are crimped for lack of resources. Economic recession is the biggest culprit, but so is an unwillingness on the part of the Legislature to aggressively pursue people who don't fulfill their obligations. The Tax Commission says the gap between what is owed and what's collected is more than \$200 million a year.

Some would say Hart's constituents have resolved those questions for themselves. Just the same, Hart has such an obvious conflict of interest that House Speaker Lawrence Denney, R-Midvale, long ago should have found another committee assignment for him.

Now there are new questions. Has Hart mischaracterized his tax matters? Has he improperly resorted to using a legislative privilege to evade his commitments as a citizen?

This much is certain: Every day Denney waits to call an ethics probe is a day too long. - M.T.