

OUR VIEW: Phil Hart sets poor example for Idaho

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Rep. Phil Hart doesn't seem to believe some laws apply to him, although he expects the rest of Idaho to abide by them.

Hart, a Republican from Athol, Idaho, stopped paying state and federal income taxes contending they were unconstitutional.

So far, he has been hit with about \$300,000 in tax liens covering the years 1997-2003 and 2006-08.

His constitutional argument was rejected by a federal judge in 2000. In the ruling, the judge stated Hart had shown "an intentional disregard of rules and regulations."

The U.S. Supreme Court refused to hear the case, and Hart admitted defeat in 2003.

All this would lead one to believe he was another anti-tax zealot, but that's not necessarily the case.

Hart is a member of the House Revenue and Taxation Committee, which pretty much controls property, income and sales tax legislation in the House.

A reasonable person would expect members of such a committee to have little problem paying their fair share.

Hart would be the exception.

Hart's latest problem with the Idaho Tax Commission has brought another creative excuse for nonpayment to the surface.

The time limit for Hart to pay a \$53,000 tax bill ran out in December. He said he ignored the deadline because the Idaho Constitution exempts lawmakers from civil process during the Legislative session. Never mind that the tax bill was due a full 10 days before the 2010 session started.

We don't buy the use of an exemption he twists to suit his purpose. And we hope the Idaho Tax Commission doesn't either.

"I will eventually get through this," Hart told The Spokesman Review. "It's like running on the beach where the water's up to your knees. I think it makes you a better legislator, to have these life experiences. You get firsthand dealings with the bureaucracy, see how they interpret things, experience the process."

Given his theory, Hart should be one of the better legislators in Boise.

We would rather see one of his life experiences being paying his fair share.

- **Murf Raquet**, for the editorial board