

Before heading to Boise, pay up or 'fess up

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Eventually State Rep. Phil Hart, R-Athol, is going to pay his taxes.

For now, that's a matter for the Board of Tax Appeals and/or the courts. The State Tax Commission says he's behind \$53,000. Hart is entitled to a presumption of innocence. Considering he draws a state paycheck and benefits, however, you'd hope the day of reckoning is sooner rather than later.

But one has to ask: How did a man with his tax issues first get elected to the Idaho Legislature? And why was he assigned to the House Revenue and Taxation Committee?

Hart is in trouble because the scope and duration of his tax problems remained concealed from the people and legislative leadership that promoted him. Hart had challenged the constitutionality of state and federal income taxes in the 1990s. By the time he was elected in 2004, Hart claimed that was all in the past and that he had settled the matter.

Last month, the Spokesman-Review's Betsy Russell reported the Internal Revenue Service has filed nearly \$300,000 in liens against Hart. The legislator has repeatedly and inappropriately relied on legislator immunity under the state constitution to delay filing an appeal and making a partial tax payment. In addition to what the state says he owes, Hart is frequently late paying property taxes and now has a bill of more than \$1,000.

In response to House Democratic Leader John Rusche's request, the House is conducting a probe to see whether any of this violates that chamber's ethics rules.

But why did it come to that?

Anyone running for virtually any office in this state - from city council to governor - is under no obligation to discuss how he makes his money, what property and assets he owns. Without that information, you never know whether a politician is working on your behalf or his own.

Idaho is in the company of two other states - Michigan and Vermont - that the Center for Public Integrity grades an "F" for requiring no financial information of any kind from its elected officials. The Senate has tried to fix this gap. The House blocked it.

So when a new public official disclosure bill comes up, how about mandating anyone running for the Legislature be required to report whether his tax filing status is up to date or explain to the voters why it's not.

Idaho's judges already face that kind of scrutiny. When a candidate applies for a judicial vacancy, the Idaho Judicial Council learns whether he is current. Council members can reveal that issue during publicly held interviews of judicial candidates.

Not everyone who gets behind on his tax bills should be barred from public office. Given the times, losing a job, having a business fail, suffering a divorce or a major health issue - all of which can lead to tax headaches - is more common than it used to be.

Nevertheless, such disclosure would have been enormously revealing in Hart's case. Being a failed and persistent tax protestor is beyond the pale.

Had Hart's constituents known his tax issues early enough, would they have sent him to Boise?

Would Democrats have given him a free pass for a fourth term this year?

And would House Republican leaders remain comfortable keeping him on the tax-writing panel?

You'd hope not. - M.T.