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## JAMES EVANS: System perpetuates poverty

There is a constant refrain in the faith tradition shared by Jews and Christians. It begins with the Law of Moses, flows through the prophets, and finds perfect expression in the teaching of Jesus. This refrain is God's concern for the poor.

People of faith who take the Scriptures seriously are acutely aware of God's stance towards the poor. They believe that God expects them to share that concern. While particular responses vary, for the most part, the way people of faith show concern for the poor is in the form of charity.

Food, clothing, temporary shelter, emergency medical care -- these are the usual ways people of faith seek to respond to the Scriptural mandate to care for "the least of these" in our midst.

What is missing in this approach is an awareness of how economic and political structures contribute to poverty. These structures persist over generations. They not only create poverty, but they also maintain it. In fact, some economic arrangements depend on keeping people in poverty so that others in the economic system may prosper. Alabama's tax structure is an example of such an economic system.

We boast of the lowest property taxes in the country. But the price we pay for this dubious honor is a grossly underfunded school system. In order to maintain our low property taxes, we must be willing to also maintain sub-standard education for most of our state's children.

The same is true for our state income tax. According to the Washington based Institute on Taxation and Economic Policy, Alabama's income tax is the third lowest for the top 1 percent of earners. But for the bottom fifth of earners, our income tax is the nation's third highest.

This regressive tax system cuts the poor in two ways. In addition to keeping the poor in poverty, the revenue missed by under-taxing the state's highest-paid citizens also contributes to our failing education system. Those who would work their way out of poverty by means of a good education find themselves trapped by a system that overtaxes their income and underfunds their schools.

The state, of course, must find revenue from somewhere to provide basic services. With a commitment to maintain low income and property taxes, the state is forced to rely on the sales tax.

It doesn't take a rocket scientist to figure out that a family of four earning \$15,000 a year will spend a higher percentage of its income on necessities such as food and clothing than a family earning \$150,000. Consequently, that same poor family will spend a higher percentage of their income on sales tax for food and clothing.

Common sense alone should drive us to question our dependence on sales tax to fund the work of state government. Not only does it hurt the poor, but it is also an unreliable and unpredictable source of revenue. Unfortunately we have left ourselves few options. So long as we are committed to maintaining our current position on income and property taxes, a chronic dependency on sales tax will continue. And so will Alabama's poverty.

If we are to faithfully honor God's concern for "the least of these" in our midst, charity alone will not suffice. Somehow we must change the very structures that create and maintain poverty in this state -- even if that costs some of us a little more. Although for people of faith that should not really be a problem. After all, it was Jesus who said: Of those to whom much is given, much is required.

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