

Some tax exemptions in other states border on ludicrous

3:47 PM Sun, Mar 06, 2011 | [Permalink](#)

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The tone was somewhat glum as the Poverty Institute held its annual state budget conference on Friday, in anticipation of Governor Chafee's budget address this week, but there were some moments of levity.

One came during a presentation by Meg Wieghe, of the Institute on Taxation & Economic Policy.

Talking about tax expenditures, or instances where states forgo revenue through measures such as tax credits and tax deductions, Wieghe pointed to some cases where the practice might be questioned.

Among her findings: In Louisiana, binoculars are tax free during the "Second Amendment Sales Tax Holiday," but only if purchased for hunting, not bird watching. In Hawaii, residents can deduct up to \$3,000 on their state income tax returns to care for a tree deemed exceptional by the local county arborist advisory committee. In Oklahoma, the first \$600 won in a competitive livestock show is tax deductible. And in Arkansas, blind veterans can buy an automobile tax-free every two years.

"I think we'd all agree that none of this belongs on a state tax code," Wieghe said.