You are not going to like what I am about to tell you. I don’t like to tell you what I am about to tell you. But consider this fact: In the time it takes me to tell you what I am about to tell you, you can do something about what I am telling you about.

Admittedly, the above paragraph was not easy to read, but hopefully it grabbed your attention. So, here is what I am back to tell you: There is another serious legislative push for the elimination of school property taxes and it most likely will include a sales tax on legal services.

The issue had been moribund for a little while. Maybe the proponents of elimination had grown weary themselves. Now, the grassroots groups and, even more important, their legislative champions, must feel refreshed, as they are back with clearly renewed vigor. The newspaper stories, the radio interviews and the talk on the Hill are all back, and with a building energy similar to the rumbling recorded by sensors prior to a tsunami hitting the shore. (To read some of the stories and listen to interviews, please visit the PBA Legislative Advocacy area of the PBA website at www.pabar.org.)

Even if the renewed effort — there must be at least 10 renewals of the effort — for school property tax elimination fails in this legislative session, which officially ends November 30, but as a practical matter ends in mid-October, the subject will be on the top of the agenda in 2019.

According to the polls, every major candidate for governor supports school property tax elimination. The issue has always had bipartisan support, and I believe it will be an issue in the gubernatorial campaign. It is rare that an issue that is highlighted in a campaign does not become a priority for a newly elected governor.

Is there any good news? Yes. The prime sponsor of Senate Bill 76, the school property tax elimination bill, has stated publicly that the recent changes to the commonwealth’s constitution have made it possible to approach the issue in a different manner. In November 2017, the electorate amended the constitution to allow for a 100 percent homestead exemption. This means that a bill that eliminates property taxes for just homeowners would now be constitutional and such legislation need not apply to other property, such as commercial property, vacation homes, etc. Previously, the constitution’s uniformity clause would have barred such a law. I have been informed that eliminating school property taxes for only homeowners would require significantly less replacement revenue. Such an approach would probably result in an income tax increase or an increase in the sales tax rate, but not a broadening of the tax base.

As you probably know, the PBA does not have a position on the issue of elimination of school property taxes. The only position we have with regard to any tax is that a sales tax should not be placed on legal services. Legal services should not be treated like a commodity. The people who will be most impacted by such a tax are those who can least afford it. The drafters of the legislation believe there is a constitutional impediment that does not allow them to tax a business-to-business transaction, which would mean, at least some have speculated, that legal work done for a business would not be taxed. Of course there are numerous problems with a sales tax on legal services, which I will not revisit in this article.

For more on the rationale behind the PBA’s position, please visit the Legislative Advocacy area on the PBA website.

If you have taken the time to read this column, you have the necessary time to contact your state representative and state senator and tell them that you oppose any legislation that would impose a sales tax on legal services. Please consider being a grassroots activist and please consider contributing to the PABAR-PAC. A mere $100 contribution will make you a major donor! (One more time, please visit the Legislative Advocacy area on the PBA website.) Thank you for your support!

Fredrick Cabell Jr. is PBA director of legislative affairs. For additional information on the PBA’s legislative program, contact the PBA Legislative Relations Department at 800-932-0311; ext. 2232, or email fredrick.cabell@pabar.org.