



Tax breaks to build an ark? ‘Noah’ way, brother

By Jim Waters

Barry Lynn, executive director of Americans United for Separation of Church and State, hit the mark when recently he said, “when Noah launched the Ark the first time, he was not looking for government funding.”

Don’t most people already know that?

You would think so. But where’s the clamor when government chooses to lavish private operations with taxpayer-backed incentives while others get left — like the ark — high and dry?

Economically and constitutionally literate Kentuckians should question why they must help pay for Ark Encounters, a proposed religious theme park in Grant County, which includes a 500-by-75-foot wooden faux Ark that reports claim will really float.

Unlike the original, which floated without the help of Noahland Economic Development Cabinet handouts, apparently the massive northern Kentucky project might sink or sail unless taxpayers ante up with more than \$37 million in tax incentives.

A [bipolar-like news release](#) from Gov. Steve Beshear’s office indicated that the project is “privately funded at an estimated cost of \$150 million,” yet “subject to the . . . approval of certain state and local incentives and other assistance for the project.”

Call me sacrilegious, but I’m going to stick my neck out – like one of those giraffes on the ark – and say: Just like General Motors Co., Chrysler Group LLC, Fannie Mae or any private entity is not too big to fail, this imitation of the ark is not too big to sink.

This issue isn’t even remotely about religion. It’s about whether government should give *any* private operation — religious, automotive, agricultural, *whatever* — an advantage over any other company with tax incentives.

However, making this about some imaginary church-state scenario allows continued avoidance of tough economic decisions facing Kentucky.

Since the commonwealth doesn’t have a church-state crisis, it’s easy for the governor to talk about the Ark project in those terms. He told reporters: “The people of Kentucky didn’t elect me governor to debate religion. They elected me governor to create jobs.”

It would be tougher – if much more meaningful – for the governor to address burdensome tax policies that discourage economic growth within Kentucky’s borders.

According to The Tax Foundation, only eight states have more onerous [corporate tax policies](#) than Kentucky. All seven of Kentucky’s neighboring states offer better business tax plans than the commonwealth, and some, such as Virginia (No. 4), Missouri (No. 5) and Tennessee (No. 11), rank much

higher. Even West Virginia ranks No. 23. We may have bluegrass here, but the grass is “greener” over yonder.

Kentucky also ranks No. 32 in the foundation’s Individual Income Tax Index Rank and No. 34 in the Unemployment Insurance Tax Index Rank.

Just like rain forced Noah to build, such punishing and uncompetitive tax rates force Kentucky politicians to hand out special favors to select companies – even when the jobs created are the low-paying, themed-park type.

How just is any policy that allows government to foist painfully high tax rates on residents it swore to protect in order to give to certain companies favors while ignoring others?

“It’s fundamentally unfair for government to grant advantage to one business and not to others,” wrote Michael LaFaive, director of the Mackinac Center’s Morey Fiscal Policy Initiative.

Kentucky’s governor wants to sell a plan to redistribute the wealth from taxpayers to a tourist attraction. But every community in Kentucky offers “attractions” that could benefit from tax breaks. To give them to one without giving them to all equates to economic injustice.

And those Christians running the Noah’s Ark project should be ashamed for being willing to take bread from the mouths of Kentucky taxpayers working hard to keep their heads above the rising tide of economic trouble.

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