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Tennessee Tax Reform: One Woman's Perspective

by Nell Levin

The state of Tennessee is currently in the throes of an economic and ethical crisis, lacking both sufficient revenue to fund necessary state services adequately and a commitment to investing in programs that address the human service needs of its citizens. Especially hard hit are programs targeting lowwealth Tennesseans with limited incomes and few, if any, assets. Many of these low-wealth Tennesseans are women.

In the last three years finding sufficient revenue to fund state government has dominated the state legislature. An ongoing political battle has ensued resulting in a standoff between Governor Don Sundquist, who favors tax reform, and the legislature, especially the state Senate, which is several votes shy of passing a tax reform bill.

The root cause of Tennessee's chronic revenue shortage is its antiquated tax structure. Because Ten-

nessee does not have a broad based income tax, it relies on a volatile and regressive sales tax, including a tax on groceries, as its major source of revenue. Tennessee suffers from what economists call a structural deficit. Our revenue structure is inelastic. The elasticity of a revenue source is measured by the ratio of the percentage change in revenue divided by the percentage change in income. A tax structure that provides sufficient revenue to maintain current services equals 1.0. Tennessee's revenue elasticity is only 0.8. This means that tax revenue does not keep pace with the state's necessary services. Thus, Tennessee's sales tax rate needs to be raised every five to seven years. Every governor since Winfield

Dunn has raised the sales tax, and there have been sixty state tax increases in the last twenty years.

Even in the robust economy of 1999-2000, Tennessee faced budget deficits. By way of contrast, in those years 34 states with an

Women in Tennessee

Nearly 40 percent of Tennessee's single parent families, most headed by women, are struggling to survive under the poverty line.

The median income of single women with children is \$16,249 a year.

Women in Tennessee make 71 cents for every dollar a man earns.

Tennessee spends less than half as much per capita as other states on domestic violence and sexual assault services and prevention.

When it comes to women's health indicators, Tennessee has the eighth worst death rate from heart disease in the U.S., the sixth highest rate of mental health problems, and the suicide rate for women is above the national average.

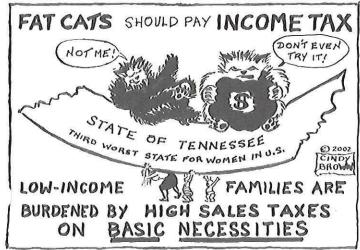
Tennessee ranks 46th in the U.S. for women's political participation.

Overall, Tennessee ranks as the third worst state for women in the U.S., right behind Mississippi and Alabama.

From "The Status of Women in Tennessee," a report from the Tennessee Economic Council on Women.

> income tax handed back rebates to their citizens. Because of the state's over-reliance on sales tax to fund state government (57 percent of Tennessee's budget comes from sales tax), Tennessee feels the impact of economic downturns sooner than other states.

Tennessee could not afford to pay for necessary services in good economic times, and now we have slipped into a recession. Revenue



Tax Reform, continued

Commissioner Warren Neel has predicted that the state will be \$350 million in the red this current fiscal year and as much as \$1.2 billion next year, needing about \$800 million just to maintain current services. The rest of the 1.2 billion is for modest improvements such as a 3 percent raise for state employees, \$50 million for a reading and prekindergarten program, and \$91 mil-

TENNESSEE: ECONOMIC AND SOCIAL INDICATORS

Nationally, Tennessee ranks:
50th in total education spending per capita.
44th in overall health ranking.
44th in condition of the children index.
47th in per capita spending on services.
41st in percentage of adults who hold a
bachelor's degree.

lion for higher education—all programs the Governor has described as essential.

The state will need to come up with \$350 million immediately to balance the budget by the end of this fiscal year on June 30. A "temporary" sales tax increase of one penny is being seriously discussed

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Campus address: Franklin Building, 316 West Side Row. Mailing address: Box 351513, Station B, Nashville, TN 37235. Phone: (615) 322-4843. Fax: (615) 343-0940. E-mail address: womenctr@vanderbilt.edu.

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by the legislators at this point, despite the fact that public opinion polls have shown that the sales tax is more unpopular than the income tax. If passed, Tennessee's sales tax will top out at 9.75 percent, giving us one of the highest sales tax rates in the nation and propelling more people across state lines and/or on to the Internet to make purchases, resulting in even more revenue lost to the state. It would also make our tax structure even more regressive by disproportionately burdening lower income people, who spend most of their money on basic, taxable necessities.

The one penny sales tax increase will raise about \$175 million this fiscal year—not enough to cover the deficit. Some legislators recognize that raising the sales tax is certainly not a long-term solution to Tennessee's structural deficit. They have suggested that the temporary sales tax increase be tied to a long-term solution. The question is: what solution?

The Governor and key legislative leaders are currently meeting to try to find the solution that they can all live with in this election year when Tennesseans will be voting for 17 state senators, the entire House, and a new governor. Some Democrats worried about the growing power of the Republicans in the state House are convinced that supporting tax reform, especially an income tax, is the political kiss of death. Thus, we find Senate Democratic Majority Leader, Senator Joe Haynes, representing the blue-collar district of East Nashville, coming out as one of the leading proponents of a sales tax increase.

Tom Humphrey of the *Knoxville News-Sentinel* wrote on January 27, "The elected leaders of our state government proclaimed another great bipartisan victory last week when they unanimously agreed that the state needs a lot of money....

'Everything is on the table,' House Finance Committee Chairman Matt Kisber proclaimed after the first two days—just as he did back when the tax study committee began meeting three, going on four, years ago. Actually, when you get around to what really counts—political practicality in an election year—everything is not on the table."

Humphrey continued that a state income tax is off the table currently because it is "political poison."
Other proposals such as Senator Douglas Henry's statewide property tax have no real support and still others—such as more business taxes or the elimination of exemptions on special interests—will be opposed by powerful lobbyists. Car taxes are not popular and alcohol and tobacco taxes "may well be hazardous to political health for some legislators."

So what is the solution to this mess?

We need to look at both the revenue and the spending side of the state budget. On the revenue side, tax reform needs to be passed as soon as possible so that Tennessee does not fall hopelessly behind other states on the indicators described above. The most equitable tax reform plan is the Rochelle/Elsea/Head graduated tax reform plan that would give a tax break to 65 percent of Tennesseans. Under this plan everyone in Tennessee would pay approximately the same percentage (as opposed to dollar amount) of their income in state taxes. To find out how much more or less you would pay under the graduated tax plan, go to the yourtax.org website and check out Tennesseans for Fair Taxation's tax calculator.

On the spending side, many antiincome tax proponents have argued that Tennessee needs to cut the fat in government. Yes, there are inefficiencies in government that could be

continued on page 7

Missing In History - Francis E. W. Harper (1825-1911)



Francis E.W. Harper was both the first African American to publish a short story and the first African American woman to publish a novel. Additionally, she held extremely radical feminist beliefs for her time and was an unwavering abolitionist; for example, her first short story, "The Two Offers," published in 1859, opines that intellectual women need not feel compelled to marry. Similarly, her novel *Iola Leroy, or Shadows Uplifted*, published in 1892, offered an alternative take on Reconstruction and, as well, provided encouragement and inspiration to black Americans—some newly freed.

Born free in Baltimore, Maryland in 1825, Harper was raised by her radical abolitionist uncle who founded a school for free Black children. She attended the school then continued her education at the Academy for Negro Youth, where she began training to be a teacher. After some time teaching in Ohio and Pennsylvania (most notably at Union Seminary, which would later become Wilberforce University), Harper found that the teaching profession did not suit her and decided instead to become an abolitionist lecturer. She worked for the Maine Anti-Slavery

Society and the Pennsylvania Society for the Abolition of Slavery. Exhibiting her feminist inclinations, she was also a founding member of the National Association of Colored Women.

Harper worked for the Underground Railroad and sought, as did many African American women of the time, to cultivate temperance by aligning herself with the Woman's Christian Temperance Union. Eventually, in 1854, after Harper was banished from Maryland because of changing slavery laws, she began to develop her own lecture style that included selections from her own prose and poetry; *Poems on Miscellaneous Subjects* (1954) provided material for these new stylized lectures and was reprinted twenty times during her life.

By the time of her death in 1911, Harper had created a vast body of written work that included all genres: poetry, essays, short stories, and novels, fiction and nonfiction. With these writings she provided inspiration, direction, and a sense of belonging to newly free African Americans. She also opened the door for all black writers, male and female, who would follow.

For a complete bibliography of Harper's work, see http://www.gonzaga.edu/faculty/campbell/enl413/harper.htm.

Mother's Day Facts

Did you know that...

...the first Mother's Day celebrations were held in ancient Greece to honor Rhea, mother of all gods? ...in seventeenth-century England "Mothering Sunday" was celebrated yearly on the fourth Sunday during Lent?

...Mother's Day was first celebrated in the U.S. in 1911 and was proclaimed a national holiday by President Woodrow Wilson in 1914?

...the same woman who wrote the lyrics to the *Battle Hymn of the Republic*, Julia Ward Howe, was also first to suggest that the U.S. establish a day in honor of mothers?

...this year Mother's Day is Sunday, May 12?

Do you have questions about where to turn after a sexual assault? Do you have concerns about how to help a friend in a violent relationship? Hand in Hand can help. Call 6-RAPE (936-7273) for confidential assistance.

Project Safe, in conjunction with the Psychological and Counseling Center, is offering support groups for women who have experienced violence by a dating partner or any form of sexual assault. The group's location is confidential. Please contact Project Safe at 322-1333 for more information.

IN THE LIBRARY

BARBARA CLARKE Women's Center librarian



New Acquisition Investigates Women in Politics

Since 1971 the Center for American Women and Politics at Rutgers University has been compiling and analyzing data on the influence of the increasing numbers of women in politics. Susan J. Carroll, a senior research associate at the Center and professor of

political science at Rutgers University, is the editor of *The Impact of Women in Public Office* (Indiana University Press, 2001), which examines the complex issue of "the extent and nature of any gen-



der-related impact that women in public office might have."

It is often assumed that the growing numbers of female politicians have made a significant difference and that women tend to vote for or against certain types of legislation. However, the contributors to this volume show how women in politics vary greatly in aims and outlook. Some female politicians are quite conservative, with ideas that are very similar to those of their male colleagues. Women's power also depends on what type of office they hold; gender differences are less obvious in local politics than in state or national offices. There are typically differences in the ways males and females respond to their constituents. The political activities and goals of women in public office are strongly affected by whether they identify with feminism or are members of minority groups.

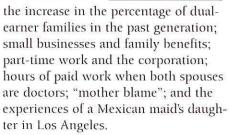
Working Families: The Transformation of the American Home (University of California Press, 2001) illustrates the complex and diverse ways American families balance work and family issues. The editors, Rosanna Hertz and Nancy L. Marshall, have included 18 selections designed to help readers "grasp the intricately interwoven fabric of work and family by shedding new light on the ways we organize our lives."

The editors, both from Wellesley College, discuss the rise in dual-earner families and employed single mothers, and stress how there are vast differences today in families and in workplaces. They have arranged the contributions under four headings: changing families, changing work-

WORKING FAMILLE

places, gendered views on work and family, and children's experiences.

The contributors, mostly from academe and research institutes, discuss topics as varied as



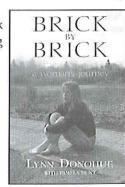
Lynn Donohue chronicles her unusual life in *Brick by Brick: A Woman's Journey* (Spinner, 2000), which she wrote with Pamela Hunt. Donohue was born in 1957 in New Bedford, Massachusetts, where her father was a policeman who owned a bar. At 15 she left school and worked briefly on an assembly line. Soon she

left home and began drifting aimlessly through life, sometimes without a home and usually without a job. She tried working at her father's bar, where she came across a newspaper article discussing the need to recruit women into nontraditional and well-paying jobs. After her father laid her off, she noticed on the wall of the unemployment office a poster advertising courses designed to teach trades to women. This was the start of a new life for Donohue.

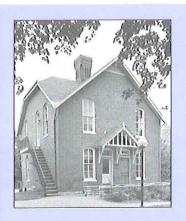
She describes how she became an apprentice bricklayer and her determination to succeed in her chosen field, despite the many obstacles placed in her path by union officials and coworkers, who mercilessly disparaged and harassed her. Very few other women persevered under these circumstances. She won a competition for apprentice bricklayers and eventually became a journeyman.

Lynn formed her own successful construction company, which employed 50 men and earned her the respect of her fellow workers. She was able to bring

her two small children to work with her. Having seen how badly construction workers are treated in maleowned companies, the writer made it a point to treat her employees well,



to praise good work, and to celebrate important occasions with them. She was rewarded with loyalty and dedication. She also found time to visit junior high schools to speak to the youngsters about opportunities for women in the construction trades.



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Calendar of Events

May 8, Wednesday, 5:15 pm

Women, Spirit & Poetry.

Poetry by Marilyn Nelson will be read and Jan Rosemergy will facilitate the discussion. This group is open to the public.

May 13, Monday, 5:30 pm

Book Group.

The group will read Father Melancholy's Daughter by Gail Godwin; the facilitator will be Laura McCullar.

May 14, Tuesday, 12:00 noon - 1:00 pm

Creative Life Planning Group. Issues Day.

May 16, Thursday, 12:00 noon - 1:00 pm

Reading Sisters.

This book group focuses on the writings of black women authors and will discuss

She's the One by Sandra Kitt . Everyone is welcome to participate — students, staff, and faculty. Contact Hilary Forbes at 322-6518 or

hilary.forbes@vanderbilt.edu with any questions.

May 21, Tuesday, 12:00 noon - 1:00 pm

Creative Life Planning Group.

The group will begin an in-depth study of the book Kitchen Table Wisdom by Rachael Naomi Remen M.D. Discussion facilitator will be Bonnie Brown.

West End Ave. Towers East Margaret Cuninggim Women's Center Tolman Memorial Gym Vanderbilt Place

The Cuninggim Center is located in the Franklin Building at 316 West Side Row.

May 28, Tuesday, 12:00 noon - 1:00 pm

Creative Life Planning Group. Lunch at the University Club.

PLEASE SAVE AND POST. May 29, Wednesday, 12:30pm - 4:30pm

The Art of Proposal Writing.

In Sarratt 189. Shirley Hercules (Science & Research Communications) and Elizabeth Rapisarda and Tom Eckman (Corporate and Foundation Relations) will lead a program for graduate students and postdocs in the humanities and the sciences about writing grant proposals. This program will include information about where to look for funding and how to structure/write a proposal. You can earn F2P2 credit when attending this program. Please register with Hilary Forbes at 322-6518 or hilary.forbes@vanderbilt.edu.

Unless otherwise stated, all programs are held at the Cuninggim Center, Franklin Building, 316 West Side Row. For more information on the events listed, call 322-4843.



MIGRAINE 101

by Maureen Duffy

migraine is much, much more than a simple headache. Perhaps more aptly described as a neurological disturbance, a migraine can often be quite frightening and include visual changes, numbness and tingling in various parts of the body, hypersensitivity to light and sound, as well as excruciating pain. There are approximately 28 million migraine sufferers in the U.S., and women are three times as likely to be a part of that group—while migraine occurs in about 5 percent of the male population, it affects 15 percent of the female population. Because migraine is a disease with wildly divergent characteristics, symptoms, and responses to treatment, much about it remains a mystery. Experts are beginning to understand more though, and, fortunately, more treatments are currently available than ever before.

THE MECHANISM OF MIGRAINES

Migraines are not completely understood, but experts do know that they are caused by changes in blood flow to the brain. It is theorized that an external "trigger"anything from caffeine or alcohol to citrus fruit to weather changesprompts spasms that originate in the arteries which supply blood at the base of the brain, consequently reducing the amount of blood flowing to the brain. At the same time this is happening, platelets in the blood aggregate and release serotonin, a brain chemical that also further constricts brain arteries, thereby further restricting the flow of blood. Finally, in response, these arteries

dilate in an attempt to regulate the decreased blood flow; this dilation is thought to be the cause of migraine pain.

A migraine attack can—though not always does—consist of up to four parts: prodrome, aura, headache, and postdrome. During the prodrome phase, which occurs in about 35 percent of migraineurs, a sufferer "feels" that a migraine is coming on; for example, she may feel tired or have a stiff neck. The benefit of experiencing prodrome is that it can alert a sufferer to an impending attack, which in turn might possibly be averted through use of medication or other techniques.

Aura occurs in 20 percent of migraineurs and is perhaps the most frightening phase, consisting of neurological and sensory changes and "hallucinations." These can include visual changes, including flashing and waving lights, numbness of the tongue or hands, partial paralysis, and even olfactory or auditory hallucinations. Additionally, during the aura phase the sufferer may feel confused and have difficulty speaking or finding the proper words. Migraine with associated aura is called classic migraine; migraine without aura is called common migraine.

The headache phase of migraine is characterized by an intense throbbing pain, usually on one side of the head (unilateral), sometimes around the eyes or ear and jaw; however, the pain can occur on both sides of the head (bilateral) or may even change during an attack from uni- to bilateral. Pain may last anywhere

from a couple of hours to a couple of days, though attacks that last longer than 72 hours are known as *status migrainousus* and require immediate medical attention.

And even when the pain is over, the migraine attack is not necessarily over; the final phase of migraine is the postdrome phase and can last days after the original attack. Shadow headache, depression or euphoria, fatigue, weakness, and lowered concentration all may characterize this phase.

The frequency of migraine attacks varies widely among individual sufferers; some people endure attacks only two to three times per year, others two to three times per month, still others nearly daily. Women are more likely to experience migraines right before or after menstruation.

MIGRAINE AND STROKE

Though researchers and physicians have not reached consensus regarding migraine's relationship to stroke, they agree on one thing: migraine does increase the risk of stroke. Twenty-seven percent of all strokes occurring in people under the age of 45 are associated with migraine. It is estimated that those who suffer from common migraine-migraine without aurahave three times the risk of stroke as do the migraine-free. Those who suffer from classic migrainemigraine with aura—have eight times the risk. Therefore, it is very important that women who suffer from migraine, especially classic migraine, do not smoke or take oral contraceptives, and pay close attention to their cholesterol levels. Additionally, medical attention should be sought immediately if an attack lasts longer than 72 hours, or if a sufferer notices an abrupt change in the nature of her attacks (i.e., they become more frequent, more intense, etc.).

TREATMENT

In the past, migraine sufferers relied mainly on over-the-counter and sedative-type drugs to control attacks. In the last few years, however, new pharmaceuticals have been introduced that are proving successful in alleviating or even preventing migraine attacks. The most notable group of new drugs is the triptans, including sumatriptan, sold under the commercial name Imitrex® and rizatriptan, sold as Maxalt®. Taken at the first sign of an impending attack, these drugs—known as vasoconstrictors—often avert or diminish the migraine by constricting arteries in the brain during the pain-causing dilation. Though these medications have been a godsend to some migraineurs, as with all aspects associated with migraine, they do not necessarily work the same or as well for every sufferer. As well, they are not appropriate for everyone, specifically for those who have heart or vascular problems or high blood pressure.

Undoubtedly due to the increased Western interest in Eastern and alternative medicines, other newer treatments for migraine fall toward the holistic end of the medical spectrum. Biofeedback, massage, acupuncture, meditation, relaxation, and visualization—methods of integrating the body and physical symptoms with the mind—are non-pharmaceutical alternatives to conventional treatment currently in use.

The timeless way to deal with a migraine once it has begun and cannot be averted is to lie in a darkened, quiet room. Some also find relief by applying icepacks to the head or temple. Preventatively, migraine sufferers should keep a headache journal to record their individual experiences with migraine to help them pinpoint triggers; this may help to eliminate or reduce future attacks.

SOCIAL STIGMA

Migraine is not necessarily caused by stress; as a matter of fact, stress-induced headaches are much more likely to be tension headaches than migraine. But there is a stigma associated with migraine suggesting that sufferers cannot handle life or work or the contemporary love affair with multitasking—or are psychologically or emotionally weak in some way. Because women experience migraines far more often than men do, these stereotypes perpetuate the vision of the hysterical, hyperemotional woman. Though views are beginning to change based on the most current research, female migraine sufferers struggle with those who do not understand that migraine is a real and debilitating—and potentially dangerous—disease.

More information about migraines can be obtained from the following organizations: American Council for Headache Education: www.migraines.org, and MAGNUM: www.migraines.org, and MAGNUM:

Tax Reform, continued from page 2

cut, but overall Tennessee is one of the most frugal states in the union. However, as the statistics above reveal, our state does not always spend money in ways that benefit the majority of Tennesseans.

As I have watched this process unfold in the last three years, I have become increasingly frustrated, as have many others. In October, a group of us got together and formed The Tennessee Alliance for Progress (TAP). The TAP mission statement says: "Tennessee Alliance for Progress is a statewide coalition whose central purpose is the establishment of healthy families and communities throughout the State. Believing that appropriate investments in Tennessee's people, its natural resources, and its future are critical at this time in the State's history, The Tennessee Alliance for Progress is committed to serving as a compass for the statewide community to effect the establishment of progressive, family-focused values; to provide direction in the ordering of priorities for the State's financial resources; and to implement viable methods of providing those resources at adequate levels."

In other words, we need a clear vision of where we want Tennessee to go in the future and then we need to set priorities. If Tennessee is ranks 34 in per capita income, why can't we rank 34 in education spending? When tax reform is finally passed, TAP will be pushing to make sure appropriate investments in Tennessee's people and natural resources are the state's priorities.

Nell Levin is Government Relations Director of Tennessee Network for Community Economic Development and Organizer of The Tennessee Alliance for Progress (<u>www.tennesseeallianceforprogress.org</u>). She can be reached at <u>nell-rose@earthlink.net</u>.

ANNOUNCEMENTS

National Employee Health and Fitness Day

Vanderbilt will celebrate this event all day long on Wednesday, May 15. Free massages will be available at Health *Plus*, the Student Recreation Center will be open to all faculty and staff—and many other activities are planned. For more information or to volunteer, call Health *Plus* at 343-8943.

Skin Cancer Talk

John Zic, MD and Cynthia John, LPN will present "Skin Cancer: How Serious is the Most Common Form of Cancer?" on May 14, from 5:30 pm to 6:30 pm in the Frances Williams Preston Building (PRB) conference room. For more information, call 936-5855.

Call for Testimonials

Renae McNeal is collecting abuse stories of women for her "Weeping Blood Art Exhibit," which deals with the powerful testimonies of violence against girls and women of diverse and multicultural backgrounds. Please email your story to Renae at imanirevelations@hotmail.com or send them to Renae McNeal, P.O. Box 4961, Rock Island, IL, 61201.

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