



AgEcon SEARCH
RESEARCH IN AGRICULTURAL & APPLIED ECONOMICS

The World's Largest Open Access Agricultural & Applied Economics Digital Library

This document is discoverable and free to researchers across the globe due to the work of AgEcon Search.

Help ensure our sustainability.

Give to AgEcon Search

AgEcon Search
<http://ageconsearch.umn.edu>
aesearch@umn.edu

*Papers downloaded from **AgEcon Search** may be used for non-commercial purposes and personal study only. No other use, including posting to another Internet site, is permitted without permission from the copyright owner (not AgEcon Search), or as allowed under the provisions of Fair Use, U.S. Copyright Act, Title 17 U.S.C.*

IMPLICATIONS OF TAX POLICY CHANGES FOR AGRICULTURE, RURAL COMMUNITIES, AND BUSINESSES

Clair J. Nixon and James W. Richardson
Texas A&M University

Concern about tax law reform has increased over the past several years. The impact of changes in the federal tax law on farm operators has been diverse depending on their income and capital investment position. Likewise, alternative farm programs implemented during this same period have benefited farm operators differently.

The purpose of this paper is to compare the economic impact of proposed federal tax law reform and federal farm programs on farm operators and rural communities. The provisions of the current tax law through the Tax Reform Act of 1984 and President Reagan's proposed Tax Reform for Fairness, Simplicity, and Economic Growth Act (Treasury II) will be compared under alternative farm programs by simulating their effect on representative cotton, wheat, and feed grain farms to assess their impact on agriculture and rural communities.

Tax Reforms

A number of articles have been written on the provisions of the recent changes in the tax law [3,9,8], as well as alternative farm programs [5]. Yet, comparative analysis of the relative impact of proposed tax reform on farm operator income tax liabilities and the rural community has not been addressed. Of course, with both the rapid changes occurring in tax policy and federal budgeting restraints there is tremendous uncertainty as to the continuing direction of federal tax policy, especially with regard to farm operator families and rural communities.

The key distinctions between the current tax law and proposed tax reform measures having a significant impact on farm operator families are summarized in Table 1. The focus of this analysis is limited to sole proprietorships which are the mainstay of rural communities. Other forms of business organizations (regular corporations, Subchapter S corporations, limited partnerships, trusts, etc.) will be affected differently by the proposed tax legislation.

TABLE 1
MAJOR DIFFERENCES IN THE CURRENT LAW AND TREASURY II TAX LAW
FOR FARM OPERATORS

	Current Law	Treasury II
1. Income tax rates, personal exemption and zero bracket amount	Provides for 50 percent maximum rate on all income. Marginal tax rates reduced through 1984. Indexing of tax brackets, exemptions and zero bracket amount, based on CPI for all-urban consumers beginning in 1985.	Beginning in 1986, three individual tax brackets 15, 25, and 35 percent. Personal exemptions increase from \$1,000 to \$2,000 and indexed and ZBA to be set or alternative filing groups (\$3,800 for married filing jointly).
2. Depreciation	Provides for four classes of depreciable personal property (Sec. 1245) using the 150 percent declining balance method. Real property has one class and may be depreciated in as little as eight years. Salvage value is ignored in depreciation computation.	Eliminate ACRS and replaces with Capital Cost System (CCRS). Six classes of property with fixed recovery rates. Tax basis adjusted annually for inflation.
3. Expensing	First-year expensing on personal property. \$5,000 in 1985, 1986, & 1987; \$7,500 in 1988 and 1989; and \$10,000 in 1990 and thereafter. Expensing reduces the basis for the investment tax credit.	Expensing to stay at \$5,000 per year.
4. Investment tax credit	Provides for two rate groups based on class life of personal property; 3 year class — 6 percent, 5-, 10-, 15-year class — 10 percent. Investment tax credit has no effect on basis for depreciation. Used property limitation increased to \$125,000 for 1981-1987 and to \$150,000 for 1988 and thereafter. "At risk" limitations extended to investment tax credit. Individuals have the option of reducing basis for depreciation by one-half of investment tax credit claimed or taking 2 percent less investment tax credit than allowed with no effect on depreciable basis beginning January 1, 1983.	Investment tax credit eliminated for property purchased on or after January 1, 1986.

TABLE 1 — Continued
MAJOR DIFFERENCES IN THE CURRENT LAW AND TREASURY II TAX LAW
FOR FARM OPERATORS

	Current Law	Treasury II
5. Investment tax credit recapture	Provides that 2 percent of the credit is earned for each full year that the asset is kept in service except to coincide with investment tax credit rules, the adjusted basis for computing gain or loss is increased by one-half of the investment tax credit recapture upon disposition, when the maximum investment credit is claimed originally.	To be phased out with elimination of investment tax credit.
6. Income averaging	Average of previous three tax years as base period income. Qualify if current year's income exceeds base period average by 140 percent.	Income averaging eliminated in 1986.
7. Alternative minimum tax	Combines regular minimum tax and the alternative minimum tax. Eliminated the adjusted itemized deduction as a preference item. New preference items are added. The exclusion is increased to \$40,000 with a flat 20 percent tax rate on the excess.	Revised AMT with lower exemption and reduced tax preference income.
8. Capital gain treatment	Holding period for long-term capital gains six months for assets acquired after June 11, 1984. One year holding period reinstituted after 1987.	Capital gain deduction reduced from 60 to 50 percent with fewer capital assets qualifying. Other gains and losses will be ordinary after inflation adjustment.
9. Interest expense	All business interest fully deductible.	All business interest fully deductible. Interest on non businesses limited to personal residence, net investment income and \$5,000 (\$2,500 if married filing separately).

Owing to a current tax law changing United States economic environment, the direction of tax reform has made several abrupt changes

since 1981. The Economic Recovery Tax Act of 1981 (ERTA) provided the largest overall tax reduction in history. This tax bill had wide-sweeping business investment stimuli and personal income tax reductions. Many favorable provisions for farm operators were included in this tax bill.

Only a year after ERTA, Congress completely reversed itself and passed the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) which was the largest revenue generating bill in history. Changes such as diminishing the benefit of the investment tax credit were implemented.

The Social Security Amendments Act of 1983 (SSAA) increased farm operator self-employment tax liabilities and put them in line with employment taxes paid by employers/employees. Both the tax rates and the maximum wage bases were increased significantly. This change in the law is especially burdensome for the small and medium sized farm operator. In fact, in many cases the farm operator will pay more in self-employment taxes than in federal income taxes.

The last piece of major tax legislation affecting the current tax law is the Tax Reform Act of 1984 (TRA). The TRA was the most comprehensive and complex revision of the federal tax system that had ever been attempted. Many of the provisions in the TRA were aimed at postponing scheduled tax breaks for 1984 and later years (expensing and used investment tax credit property), as well as reducing taxpayer benefits in other areas (income averaging).

Tax Reform for Fairness, Simplicity, and Economic Growth. There are several significant changes proposed in President Reagan's Tax Reform for Fairness, Simplicity and Economic Growth (Treasury II) that will have a direct impact on farm sector participants including rural communities. The most talked about changes include: (a) real reduction in the marginal tax rates for individuals, (b) elimination of investment tax credit, (c) modification of the depreciation rules, and (d) change in types of assets that qualify for long-term capital gains treatment. Table 1 shows the relationships between the current income tax law including the Tax Reform Act of 1984 and Treasury II.

Treasury II is an attempt to create a fairer federal income tax system that would not inhibit economic growth while being revenue neutral and yet simpler in comprehension and administration. There are, of course, other tax bills proposing variations of Treasury II, eg., Bradley-Gephardt and Kemp-Kasten [12,13].

Treasury II would reduce individual tax liabilities an average of 8.5 percent using marginal tax rates on economic income that would be 20 percent lower than current rates. The personal exemption would not be indexed, but rather it would be increased to \$2,000 per individual. In addition, the zero bracket amount would be increased for each of the four filing groups (married, filing jointly, etc.). The alternative

minimum tax would also be significantly revised with a lower exemption amount and fewer tax preference items.

On the business side, a new capital cost recovery system (CCRS) would replace the accelerated cost recovery system (ACRS). This new system would allow cost recovery of the real or inflation-adjusted cost of business assets. All property would be assigned to one of six classes with fixed rates of depreciation. The CCRS inflation-adjusted basis of an asset would also be used to compute gain or loss on the disposition of the asset. Most gains and losses for farm operators under the proposed law would be treated as ordinary income or loss except real property which would maintain a revised capital gain deduction. Furthermore, there would be no need to adjust the basis for investment tax credit allowances because of the proposed elimination of this and other credits. Most farm machinery would fall into classes that would recover the cost of equipment of a four-, five-, or six-year period. The recovery rate would be dependent on the recovery period. The basis for depreciation would change each year based on the previous year's depreciation deduction and the percentage change in the all-urban consumer's price index (CPI). Therefore, under this proposal, more than 100 percent of the original cost of the asset may be depreciated. In addition, the first year's depreciation would be based on the month that the asset was placed in service.

As mentioned above, the investment tax credit would be repealed. This credit has long been an important means of reducing farm income tax liabilities. The preferential long-term capital gains treatment on certain livestock and other non real estate assets would be eliminated. The repeal of the favorable long-term capital gains treatment on the above property is coupled with an inflation adjustment for realized gains on property dispositions.

A number of other changes in the proposed tax laws are shown in Table 1. In most cases, the proposed effective date for implementation of the changes is January 1, 1986. This allows farm operators to plan for these changes during 1985. The General Firm Level Policy Simulation Model (FLIPSIM V) was used to evaluate the impact of the current law (1984) and proposed Treasury II provisions on selected representative farms.

Simulation Model

FLIPSIM V is a computerized firm level simulation model for analyzing the impacts of alternative farm programs and income tax provisions on representative farms [10]. The model simulates the annual production, farm policy, marketing, financial management, growth, and income tax aspects of a farm over a multiple year planning horizon. Risk associated with crop prices and yields is incorporated directly into the model to simulate the effects of uncertain prices and yields on farm survival.

The federal income tax provisions through 1984, as well as the major provisions in Treasury II, are included in the simulation model. The major income tax provisions included in the model are: accelerated cost recovery (both ACRS and CCRS), expensing, investment tax credit (I.T.C.), depreciation recapture, first year expensing for new machinery, capital gain treatment for livestock and other qualifying assets, income averaging, self-employment taxes, alternative minimum taxes, exclusion of dividends, indexing of personal deductions and exemptions, and income tax schedules for both the current law and the proposed 1985 provisions.

In the model, personal income taxes and self-employment taxes are calculated annually for the farm operator — assuming the operator is married, filing a joint income tax return, and itemizing personal deductions. The regular income tax liability is computed using two methods: (a) income averaging (if qualified and allowed by the tax provisions being simulated) and (b) standard tax tables. The model selects the tax strategy that results in the lower income tax liability. All investment tax credit allowances are deducted from the regular income tax liability with the result being compared to the income tax liability under the alternative minimum tax. The operator pays the excess of the alternative minimum tax over the regular income tax liability. When machinery is purchased after 1985, it is assumed the property qualifies under the ACRS or the CCRS depending on which tax scenario is used. This allows the operator to utilize first year expensing and investment tax credit for the purpose of reducing the current year's income tax liability. Income tax rate schedules under both the current law (1984), and the 1985 proposed law are included in the model.

Representative Farms. For the analysis reported in this paper, the FLIPSIM V model was used to simulate three representative farms: 1,088-acre cotton farm, 1,280-acre wheat/sorghum farm, and 960-acre corn/soybean farm. The cotton farm is representative of Texas Southern High Plains cotton farms. The farm operator owns 381 acres and crop share leases 707 acres. The farm operator was assumed to have an initial debt to asset ratio of 40 percent.

The wheat/sorghum farm is representative of Southern Great Plains irrigated-dryland grain farms. The farm operator owns 640 acres and leases 640 acres on a crop share lease. Approximately 50 percent of the cropland is irrigated. The initial debt to asset ratio for the farm was set at 40 percent.

The corn/soybean farm is representative of Midwest cash grain farms. The operator owns 429 acres and cash leases 553 acres of cropland. No livestock are included on the farm which has an assumed 40 percent initial debt to asset ratio.

More detailed descriptions of the three representative farms are available in a recent Office of Technology Assessment (OTA) study. The three representative farms were simulated under two income tax

provisions (1984 and Treasury II) for six years beginning in 1985 under a likely macroeconomic policy scenario and two farm policy scenarios.

Economic Assumptions. The exact course of future macroeconomic policies for the rest of the decade is impossible to predict even though this information is critical to the evaluation of alternative income tax scenarios. Hughes and Penson have predicted the effects of three alternative macroeconomic policies on the overall economy and the farm sector using the macroeconomic model COMGEM. Their first scenario, continued high deficits and a return to more stringent constraints on the growth in money and credit, was selected for the present study.

A return to slow growth of the money supply in the face of already existing huge government deficits would mean continuing problems for the farm sector [4]. Income would probably stay low and asset values would likely continue to decline as real interest rates increased further. Barring a wholesale write-off of farm debt, the farm sector could end the decade with much lower equity, higher leverage, fewer productive assets, and substantially fewer farm operators.

The adverse effects of high real interest rates and depressed exports on individual farms can be either partially offset or amplified by farm programs. To incorporate these possibilities into the present income tax study, the representative farms were analyzed under two farm policy scenarios. The first farm program is a continuation of the current farm program: (a) loan rates and target prices set at their 1985 levels, (b) set aside, acreage diversion levels, and diversion payment rates fixed at their 1985 levels, and (c) continuation of the \$50,000 payment limitation.

The second farm program is a more "market oriented" farm program after the 1985 crop. The provisions of the program are as follows: (a) loan rates after 1985 based on 85 percent of a three-year moving average of past prices, (b) target prices set equal to a fraction of the loan rate (133 percent to 107 percent for 1986-1990), (c) a \$25,000 payment limitation is in effect after 1985, and (d) acreage reduction levels of 15 percent in 1986, 10 percent in 1987, 5 percent in 1988, and zero in 1989 and 1990.

Average annual crop prices consistent with these farm policies and the macroeconomic scenario were developed using relationships in COMGEM. Annual capital gain rates for cropland for these farm programs were also developed using the COMGEM model [7].

Simulation Results

The results of simulating the three representative farms under two federal income tax provisions and two farm programs are summarized in Table 2. Continuation of the 1985 farm program provisions would result in substantially greater net cash incomes for the three farms

TABLE 2

COMPARISON OF CURRENT TAX PROVISIONS TO TREASURY II ON REPRESENTATIVE COTTON, WHEAT, AND CASH GRAIN FARMS FACING A CONTINUATION OF THE 1985 FARM PROGRAM OR A MORE MARKET ORIENTED FARM PROGRAM.

Criteria ^a	Representative Farms					
	Cotton		Wheat		Cash Grain	
	Current Tax	Treasury II	Current Tax	Treasury II	Current Tax	Treasury II
--- Continuation of 1985 Farm Program ---						
Ave. Annual Net Cash Farm Income (\$1,000)	66.6	66.6	41.7	41.7	39.6	39.6
Ave. Annual Taxable Income (\$1,000)	39.7	36.8	16.5	14.8	21.5	19.7
Ave. Annual Income Taxes (\$1,000)	7.6	6.3	1.1	2.1	1.9	3.2
--- Market Oriented Farm Program ---						
Ave. Annual Net Cash Farm Income (\$1,000)	-10.3	-10.9	-9.6	-9.6	13.5	13.5
Ave. Annual Taxable Income (\$1,000)	11.1	9.9	0.0	0.0	6.6	5.9
Ave. Annual Income Taxes (\$1,000)	0.7	0.9	0.0	0.0	0.5	0.8

^a Average annual net cash farm is the total cash receipts including government payments minus all cash expenses other than principal payments. Average annual taxable income is the taxable income for the farm operator averaged over all solvent years. Average annual income taxes is the average of all annual accrued federal income taxes over all solvent years.

than changing to a more market oriented program after the 1985 crop. For the wheat/sorghum farm, average annual net cash income would fall 123 percent if the farm program was changed. Average annual net cash income for the cash grain farm net cash farm income would fall 66 percent.

Because income tax provisions did not change the crop mix or crop yields in the simulation model, average annual net cash incomes were the same for the two income tax provisions. However, average annual taxable income values for the three farms were all lower under Treasury II than the current income tax provisions. This result was due to a combination of factors, such as: change in depreciation schedules and increased personal exemptions under Treasury II. Moving to Treasury II reduced annual taxable income for the cotton farm an average of 7.3 percent under the current farm program and 10.8 percent under the more market oriented farm program. Similar reduc-

tions in taxable income were observed for the wheat/sorghum and cash grain farms.

Average annual income taxes for the representative farms are of course different under the two income tax scenarios analyzed. In general, Treasury II resulted in greater average annual income taxes for farms with less than \$30,000 in taxable income and lower income taxes for farms with more than \$30,000 of average annual taxable income. Analyses of even larger farms indicated that this observation extends to very large farms and that the greater the farm operator's taxable income, the greater the percentage decline in average annual income taxes [6]. An explanation for this result is that: The tax rate reduction for large farms more than offsets the loss of investment tax credits, while the lower tax rate reduction for smaller farms is not sufficient to offset the loss of investment tax credits.

Average annual income taxes for the representative farms were considerably lower if a more market oriented farm program was in place. Income taxes for the wheat farm would drop to zero while average annual income taxes for the other two farms would fall to less than \$1,000 per year if the current farm program was replaced with a more market oriented farm program. The difference in average annual income taxes under the two income tax scenarios is inconsequential if the market oriented farm program is adopted after 1985. This result certainly points up the fact that income tax reductions do not benefit farm operators who have little or no taxable income. At this time farm operators with medium debt levels would likely benefit more from a continuation of the 1985 farm program than from the passage of Treasury II.

Implications for Rural Communities and Business

In principle, the reduction in the marginal income tax rates should be beneficial to all taxpaying groups, both farm and nonfarm alike. Of course, for the higher income farm operators and rural community residents, there will be a greater benefit derived under the proposed tax rate declines than for lower income individuals. This is due to the progressive nature of the tax law. Unfortunately, given the level of net farm losses that have occurred over the past several years and the bleak outlook for rising incomes in the next few years, it is likely that the marginal income tax rate reductions will only benefit the small, part-time farmer who has substantial off-farm income and the very large, commercial farming operations. The "typical family farmer" will not likely experience a dramatic change in his tax liabilities resulting from the rate reductions. This will affect the rural community by not infusing additional cash from tax savings of large numbers of middle-sized farm operators.

An additional factor is that a proposed change in the tax law which appears to have negative effects for typical size farms creates uncer-

tainty for investors and farmers. Even if the proposed law is not passed, farmers and other rural community residents are left in a quandry as to the effect of the change on their financial and future tax position. Farmers especially are in a dilemma as to what investment pattern will maximize their after-tax wealth position.

An example of a major change in the proposed tax bill that would have a negative impact on rural communities is the elimination of investment tax credit. While the total amount of investment tax credit claimed by individuals is small when compared to corporations, it is still an important means of reducing federal income tax liabilities for capital intensive businesses such as farming [1]. This proposed change could cause farm operators to postpone purchases of farm machinery thus further depressing the farm implement market. With the farm implement dealers being an important component in rural communities, their continued demise would likely be a major blow to the welfare of the entire rural community.

If the proposed tax law were passed it would, by most accounts, create a significant shortfall (\$25 billion over four years) between expected revenue and expenditures [2]. This multi-billion dollar shortfall would be in addition to the projected budget deficits for the years 1986-1990. After 1990, the estimated shortfall would widen further unless the economy grows at an optimistic rate. Such shortfalls in the 1986-1990 years would likely add to upward pressure on interest rates for borrowed funds. With farmers being so heavily dependent on borrowed capital, such a policy could fuel the exit from farming by heavily capitalized farmers.

The rural community would feel the impact as there would be fewer individuals involved in farming activities. Population shifts to the urban areas would likely occur. The displacement of the farm population would be accelerated by investment in capital intensive technology which requires fewer farm workers. For example, there would be a tendency towards larger farming units with fewer workers. Without a sufficient rural population base there will also be a significant closing of private businesses serving this diminishing population. Yet, the level of public services such as fire and police protection will lag behind the exit by private businesses. To support these public services, property and sales tax dollars are needed. If, however, the price of land is driven down through the combination of fewer bidders and low commodity prices, the basis for property taxation will fall, thus reducing tax receipts. In addition, if the exit of both farmers and private businesses occurs, there will be a decrease in sales tax receipts for rural communities.

One contention often raised is that no matter who owns the land it will continue in production. If this were truly the case then the seed, fertilizer, and chemical dealers would not suffer significant sales declines as farms exchange hands. To a certain extent this is true. Un-

fortunately, as the productivity per acre rises and the demand for food commodities is stagnant, the marginal land brought into production during the 1970s may actually be idled or returned to pasture so that only the most productive land will be utilized. If this happens, then even the agriculture service industries will suffer a decline in sales thus further fueling the exit from rural communities.

While not all of the above factors can be attributed to a change in tax policy, it is clear that any policy that will have a negative effect on middle-sized farms will cause acute problems for the rural community.

Conclusions

A recent study by the Joint Committee on Taxation suggests that there will be a \$25 billion shortfall in revenue if Treasury II is enacted [2]. Furthermore, it is not clear that Americans are nearly as concerned with tax policy as they are with the federal deficit. This is likely the case for farm operators and the rural communities given the sensitivity of the interest rate to the increasing deficit. Based on the results of this study one would suspect that farm operators are more concerned about the 1985 farm bill than changes in the income tax provisions.

As was shown in this study, the proposed income tax provisions in Treasury II will not provide positive benefits to the typical farm operator. On the other hand, a tax bill that increases the federal deficit could prove disastrous to the rural community as well as farm operators. Since Treasury II is clearly not revenue neutral, the current provisions of the tax bill will have to be modified to achieve this position. The main question is what tax benefits will be deleted or additional tax added? These modifications could either provide additional benefits to farm operators or cause additional financial strain. The determinations will be made when the congressional tax writing committees issue their proposed changes to the president's Treasury II.

REFERENCES

- [1] Bureau of National Affairs. *President Reagan's Tax Proposals to the Congress for Fairness, Growth, and Simplicity*. Washington DC: DER 104, May 1985.
- [2] Joint Committee on Taxation. *Preliminary Revenue Estimates of President Reagan's Tax Reform Proposal*. Washington DC: Government Printing Office, Aug. 1985.
- [3] Harl, N. "TEFRA, The Tax Equity and Fiscal Responsibility Act of 1982." *Agr. Fin. Rev.*, Oct. 1982, pp. 20-22.
- [4] Hughes, D.W. and J.B. Penson, Jr. "Effects of Selected Macroeconomic Policies on Agriculture: 1984-1990." *Agr. Fin. Rev.*, 1985, pp. 81-91.
- [5] Hughes, D.W., J.W. Richardson and M.E. Rister. "Effects of Sustained Financial Stress on the Financial Structure and Performance of the Farm Sector." Paper presented at the annual meeting of the AAEA, Ames IA, 5-7 Aug. 1985. Texas Agr. Exp. Sta. Tech. Art. 20816, Texas A&M University, 1985.
- [6] Nixon, C.J., and J.W. Richardson. "A Comparison of the Effects of the Current Tax Law Through the Reform Act of 1984 and the Proposed Tax Act on Commercial Farms in Texas, Mississippi, and Illinois." Paper presented at the annual meeting of the Southern Agricultural Economics Association, Biloxi MS, 3-6 Feb. 1985.

- [7] Penson, J.B., Jr., D.W. Hughes, and R.F.J. Romain. *An Overview of COMGEM: A Macroeconomic Model Emphasizing Agriculture*. Dept. of Agr. DIR 84-1, SP 12, Texas A&M University, Dec. 1984.
- [8] Prentice-Hall, Inc. *Prentice-Hall's Explanation of the Tax Reform Act of 1984*. Englewood Cliffs NJ: Prentice-Hall, Inc., 1984.
- [9] Richardson, J.W. and C.J. Nixon. "The Effects of the 1980, 1981, and 1982 Tax Laws on Texas Rice Farmers." *So. J. Agr. Econ.*, no. 1 (July 1984), pp. 137-144.
- [10] _____. *Description of FLIPSIM V: A General Firm Level Policy Simulation Model*. Texas Agr. Exp. Sta. Bull., Texas A&M University, forthcoming.
- [11] U.S. Congress, Office of Technology Assessment. *Technology, Public Policy, and the Changing Structure of American Agriculture: A Special Report for the 1985 Farm Bill*. OTA-F-272, March 1985.
- [12] U.S. Congress, Senate. *Bradley-Gephardt, Fair Tax Act of 1985*. 99th Cong., 1st sess., 30 Jan. 1985.
- [13] U.S. Congress, Senate. *Kemp-Kasten, The Fair and Simple Tax Act of 1985*. 99th Cong., 1st sess., 30 Jan. 1985.

*DEVELOPING POLICY EDUCATION
PROGRAMS
ON CONTROVERSIAL ISSUES*

