

perspective—the Forward Institute in Wisconsin. The Forward Institute is dedicated to empowering the progressives of Wisconsin to frame state issues from a progressive viewpoint. They have studied the framing of Wisconsin issues and have trained trainers to work with a full range of progressives—from political leaders at all levels, to union leaders, to teachers, to Native Americans, to environmentalists, to citizen-volunteers all willing to speak around the state using progressive frames. The institute has just started. Only time will tell if they will get the funding they need to succeed.

Isn't *tax relief* the natural way to talk about taxes? I'm a progressive, but I have to admit, they do seem burdensome sometimes.

Homework in school is burdensome too, but you have to do it if you're going to learn anything. Exercise is burdensome, but you have to do it if you're going to be in good physical shape. Taxes are necessary if we are going to make wise investments in our national infrastructure that will pay off for all of us years and years in the future. That includes investments in things like education and health care for those who can't afford them. Education and health care are investments in people. They are wise investments because they give us an educated citizenry, an educated workforce, and a healthy and efficient workforce. Those are the practical reasons for taxes. Other reasons for taxes are public services—like police and fire, disaster relief, and so on.

There are moral reasons for taxes as well. Education and health are important factors in fulfillment in life, and this country is about fulfillment in life. There is a reason why the Declaration of Independence talks about the pursuit of happiness and links it to liberty. The reason is that they go together. Without liberty, there can be no fulfillment in life. Thus there are practical reasons why it makes sense to understand taxation as investment, and there are moral reasons to understand taxation as paying your dues in a country where you can pursue happiness because there is liberty and freedom.

How do you respond or reply directly to a Republican strategic initiative?

You can't, and that's why they're clever. Tax cuts are not about tax cuts.