

# Stalled And All Wet: Panacea A Tax Credit Does Not Make

By **DEREK FUNAYAMA**

When I was young, my dad would take me to the race-track down at Campbell Industrial Park on Saturday nights and watch them drag race down the quarter-mile. As anyone experienced with these modified speed demons, there is nothing like the sound of the engines' roar and



getting the lowest times. The uninitiated would quickly realize how loud it would get as the racers streaked down track. My parents even took me when I was a baby and I slept through the din!

Now, Hawaii Raceway Park (HRP) is silent and its future uncertain. Its demise is seen to potentially increase the risk of illegal street-racing and provide no outlet for honest people to show off and race their high-performance machine in a safe, controlled environment.

Some HRP supporters would like the state to sponsor a tax credit to revive HRP or build a new racing venue. Others say a tax credit should not be used on businesses that have limited economic impact. For the most part, those enjoying racing would like somewhere to burn rubber and race around.

Our friendly neighborhood resort, Ko Olina is given the opportunity to build a world-

class aquarium. Unlike the Waikiki Aquarium, which is tied to the University of Hawaii, the proposed aquarium will not only educate visitors on our marine life, but also give them a theme park experience only seen on the continental United States.

Our state has allowed a tax credit of \$75 million over ten years through 2008 to help build this aquarium. However, there are serious discussions to repeal the tax credit as the aquarium has yet to get past the planning stage. They still have time, but how fast can such a venue be built? That remains to be seen.

Everyone got that? These are two issues that concern Kapolei. Each project undeniably impacts the lifestyle of someone who lives on this island, not just in Kapolei, and has the chance to use a tax credit or a dollar-for-dollar reduction of tax debts generat-



ed in normal business operations. That way, the burden of tax paying is reduced and gets eliminated over some specified length of time. From what I understand, as far as taxes go, the intended goal of tax credits is to encourage a favorable situation for businesses to take up residence and grow without the inherent startup costs.

Right off the bat I see

something wrong with HRP receiving a tax credit to reincarnate itself. It has been a long time institution at Kalaeloa (over 20 years!) and they had issues, including cesspool-based restrooms, with which to contend. This is occurring while wanting to expand the current area. There's debate on

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## Dawn's Databytes

By **DAWN SANDERS**

How many times a day, a week or a month do you send emails to your family, friends, government officials, and for the business owner, to existing and potential customers announcing new products and services?

Have you heard of AOL and Yahoo wanting to impose an email tax? Can you believe it? One side of the divided line explaining the reason these corporate giants want to apply such a tax is: It is easier and more profitable to deliver junk mail than to fight it. The other side of the line indicates: Recipients that have opted to receive commercial emails are guaranteed less unwanted emails.

So how would it work? We would be charged for the delivery of so-called good or non-spam emails. The delivery of such emails would be labeled "CertifiedEmail." This means that the

provider, AOL and Yahoo, would ensure delivery of these taxed emails to recipients, bypassing spam filters. So, what does this really mean? Even those disliked spammers could pay the tax, which is proposed to be a half-penny to a penny per message, and possibly cause an increase in the amount of spam we receive. What happens to those of us that do not want to pay the tax? Great possibilities exist that those emails would be tagged as spam and not get delivered to our family, friends, government officials and business clientele. Things that make you go hmmm... This was an idea that was proposed by Bill Gates in 2004 at the World Economic Forum (do your research -

<http://www.cnn.com/2004/Tech/internet/03/05/spam.charge.ap/index.html>).

AOL has implemented two programs for guaranteeing delivery of emails for

commercial email senders. The first program is the AOL "Enhanced Whitelist," which allows commercial mailers to have their images and hyperlinks automatically appear in their messages if they have maintained low complaint rates. The second program, "CertifiedEmail," is a new cryptographic solution AOL launched in partnership with a firm, Goodmail Systems (Goodmail). Under the "CertifiedEmail" program, senders who become accredited by Goodmail and maintain low complaint rates can pay a per-message fee to bypass AOL's content filters and have images and hyperlinks displayed automatically. As of the writing of this article, AOL is stating it will maintain both programs. Rumors were spreading they would drop the free "Enhanced Whitelist" program. However, AOL maintains these programs only provide wanted emails, thereby keeping

## Keep An Eye Out For More Taxes Of A Different Type

their more than 92 million subscribers happy.

Yahoo's program consists of a technology called "DomainKeys," which verifies the Internet hosting provider or domain name (e.g., cdis-now.com) from which the email was sent, in addition to performing integrity verification. Thus far, "DomainKeys" is a free program, but industry insiders indicate that Yahoo is keeping an eye on the public's reaction to AOL's per-message fee program.

The groups that are most concerned about the pay per-message programs are small businesses, advocacy groups and non-profit organizations, which may find such programs very expensive. We'll be keeping an eye out on this one. If you want to sign a petition to voice your opinion, you can visit [www.dearaol.com](http://www.dearaol.com).

Happy Computing!  
Dawn



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