

...have to wonder why the... firms left. But we do. In fact, the Iowa economy has been recovering at a better rate than most states since the Great Recession ended.

Complaints about Iowa's business tax system are puzzling, because businesses get a really good deal here.

**First, as the Iowa Fiscal Partnership has shown,** Iowa's overall state and local taxes on business are lower than average. Only nine states take a smaller share of private-sector output in corporate income taxes.

Next, Professor Horpedahl repeats a myth that is an old favorite among politicians — but makes no sense — that Iowa's high top corporate tax rate drove Gateway to South Dakota. Consider:

» While it remained an "S corporation" the company paid no corporate income tax in Iowa. The corporate rate did not affect Gateway at that time.

» Becoming a public corporation, or "C corporation," would keep the tax largely irrelevant because it would apply to so little of the profits of a company like Gateway.

on the profits from sales to Iowans. Gateway shipped computers worldwide. So even if it were taxed at Iowa's top rate, that rate would apply only to the tiny share of the corporation's profits from sales inside Iowa.

**To make matters even more attractive,** every corporation gets to deduct half of its federal taxes from business profits. Only four other states allow this perk, which reduces the effective rate dramatically even for firms that sell only within Iowa.

And that's not all. Iowa allows multi-state companies to transfer profits out of the state — a loophole that Iowa lawmakers have refused to plug — lowering Iowa taxes further.

Finally, how did the professor miss the fact that Gateway later left no-tax South Dakota with its poor public services and relocated to high-tax California? Could it be that the Silicon Valley was a better fit for that company?

We go through this every few years. Business lobbyists complain about Iowa's corporate tax rates, but ignore the way

checks for many thousands and even millions of dollars.

Research consistently has disproved the myth that tax rates have a big impact on decisions by companies on where to locate. More important considerations are the availability and quality of the labor force, the proximity to materials and markets, transportation and other infrastructure, and the quality of life and the quality of the educational system to attract and retain a workforce.

We need strong and sustainable revenues to assure that Iowa can provide the critical public services upon which Iowans depend and to keep businesses competitive. Educating our young people and retraining those at mid-career is good for individuals and for business.

We need to be more aware of our messages to businesses with serious leaders who are looking to the future. When K-12 funding is stagnant and higher-education funding is dropping like a rock, what is that message? Let's turn our efforts to promoting the strengths that make Iowa a good place to live and to grow a business.



**DANA MILBANK** is a columnist for the Washington Post. Contact: danamilbank@washpost.com

It bordered on scandalous that Obama, joined by the first lady, would make time to sit down with the women of "The View" even as he declined foreign leaders' requests to meet with him one on one in New York this week. (He left that menial task to his secretary of state.) But Mitt Romney isn't in an ideal position to criticize Obama on his priorities.

This is because the Republican nominee and his wife just spent quality time on the set of "Live! With Kelly and Michael," where they discussed, among other things, Snooki, peanut butter and chocolate milk, their toothpaste-squeezing techniques, Romney's singing of Western tunes while on horseback and what the candidate wears to bed. Then there was Ann Romney's scheduled appearance on "The Tonight Show With Jay Leno" on Tuesday — the same day Obama's appearance on "The View" was to air.

The candidates tell you that this campaign is about big issues. If you believe that, you're being snookied.

Romney doesn't dabble in messy things such as what precisely he would do in Afghanistan or with the tax code. But he has made time to do interviews with Leno, David Letterman and People magazine in addition to Kelly and Michael. Obama hasn't held a formal news conference in the White House in more than six months, but he has found places on his calendar for Leno, Letterman, Jimmy Fallon, People, "Entertainment Tonight" and, of course, "The View."

In this "Jersey Shore" culture, it's perhaps inevitable that candidates would try to reach voters by chatting about the banal and the prurient. But this doesn't make it less depressing.

This summer, Obama chatted with New Mexico radio hosts about which superpower he'd like to have ("to be able to speak any language"), his favorite workout song (Beyonce's "Crazy in Love") and his favorite chile ("the classic red"). This wasn't long after Michelle Obama volunteered to People the couple's bedtime ritual: "He's like, 'Ready to be tucked?' I'm like, 'Yes I am.'"

There's apparently no use in taking the high road. In his secretly recorded speech to donors, Romney said he wouldn't appear on "Saturday Night Live" because it's "not presidential" or "The View" because most of the hosts "are sharp-tongued and not conservative," or Letterman because he "hates me because I've been on Leno more than him."

But after the "View" ladies complained, Romney's campaign sent word that he would appear on the show in October.

The banality circuit has its perils, though. When Michelle Obama tried last month to make a joke about Leno's dietary habits, it came across as if she were scolding her fellow guest, Olympian Gabby Douglas, for eating McDonald's. The president went out to set the record straight — in a radio interview with Des Moines' "Big Ken and Colleen." He also used that forum to talk about back-to-school shopping, his girls' summer camp and his boyhood desires to be an architect or a professional basketball player.

Little could he have imagined back then that he would instead grow up to reach an even higher station in life: regular guest on "The View."



Shandon and Diane Quinn stand before guests at the World Food Prize Hall of Laureates. BRIAN DAVIS PHOTO, WWW.BRIANDAVISPHOTO.COM

# An appropriate location for an improbable wedding

Our son Shandon was married in Des Moines last month. Nothing unusual in that, you might say. But what was improbable in the marriage taking place here is that he and his wife are New Yorkers without any personal connection to Iowa.

Shandon grew up traveling around the world on our family's diplomatic odyssey with postings in Cambodia, Austria, the Philippines and Vietnam and assignments in Washington, D.C. He never went to school in Des Moines and has no friends here.

Adding to this improbability was the fact that his wife, Diane, grew up in Bangkok, Thailand, the daughter of Chinese immigrant parents. She attended the International School of Bangkok about the same time Shandon was at the International School of Manila in the Philippines. Her high school was in Houston, Texas, while his was in Washington's Virginia suburbs. They both went to college on the East Coast and only met for the first time in Southeast Asia.

Iowa seemed like a good mid-point for their friends and family who would be flying in from places around the world, such as Beijing, Tokyo, Singapore, Bangkok, London, San Francisco, Santa Fe, New York and Fairfax, Va. There were only eight Iowans there at the World Food Prize Hall of Laureates, including Mashal Husain, who improbably attended both schools in Bangkok and Manila. As a special honor to us, former Gov. Robert Ray and his wife Billie attended the wedding.

In giving a toast to the new bride and groom, I remarked that their union was the in-



**KENNETH M. QUINN** of Des Moines, the president of the World Food Prize, is a retired U.S. State Department diplomat. Contact: kquinn@worldfoodprize.org



Tuan Hoang greets Robert Ray in Des Moines. LE CHI NGUYEN PHOTO

teresting confluence of four refugee stories. All four of Diane's grandparents had left southern China in the face of harsh economic circumstances, seeking improved opportunities which they found in Thailand. Shandon's name reflects both my Irish immigrant heritage (Shandon is a section in the Irish city of Cork with a church with beautiful-sounding bells), and my wife Le Son's Vietnamese ancestry (Shandon means eastern mountain in Vietnamese and Chinese).

My Irish ancestors had given up after the potato famine and immigrated to America. Le Son and her family had been refugees twice: Once when they had to leave Hanoi in the face of the Communist takeover in the 1950s and then 20 years later they fled Saigon in April 1975 when the government collapsed as the Indochina War came to a bitter end.

All four branches of the new couple's family had thus

thrived as refugees in the new atmosphere of economic freedom that they found in Thailand and the United States.

It was a wonderful and highly appropriate moment to see this international gathering of people from so many cultures all able to find a common ground in Iowa, which after all, thanks to Governor Ray, has a global reputation as a haven for refugees and displaced people.

I told all of the wedding guests that there was in the Iowa Gallery of the Hall of Laureates a painting entitled "Iowa SHARES," which told the story of Governor Ray's leadership on behalf the starving Cambodian refugees and fleeing Vietnamese Boat People refugees in 1979. In particular, I explained the painting memorializes the governor's global leadership when he wrote to President Carter urging him to reopen America's doors so that the Boat People

refugees, who were dying in significant numbers while fleeing communist rule, could be rescued and kept alive. The governor had, improbably (since no one expected the governor of Iowa to become involved in an international refugee crisis) pledged that Iowa would double its refugee intake, if the president would take action to admit more refugees.

Governor Ray was the first political leader anywhere in the world to urge that the Boat People be rescued. He went to Washington and lobbied for a change in policy. A few months later President Carter announced that America would take in 168,000 new refugees a year. The Boat People were saved — thanks in large part to Governor Ray's humanitarian leadership.

Toward the end of the evening, my wife's Vietnamese brother-in-law, Tuan Hoang, who had come to Des Moines from Virginia for the wedding, came to Governor Ray's table and asked if he could speak to him for a moment. Being ever gracious, the governor said, of course. Tuan then said, "I am one of those Boat People that you rescued in 1979. Thanks to you I have been able to find a new home in America. You saved my life."

It was a wonderful moment — one which brought home just how highly appropriate it was to have this improbable wedding of children from four refugee families here in Iowa.

Today is Governor Ray's birthday. It is a wonderful opportunity for all Iowans to join in wishing him well at age 84 and thank him for imbuing our state's legacy with his global humanitarian leadership.