

Sledding at just the right speed

As a little girl, I grew up at the bottom of a small hill. It never really felt *small*, but as I look at it while driving by now, it's barely a speed bump. Not really. But it's definitely not a "hill" that one would dream of sledding on.

My sister and I did sled on it though — every time we had a chance. When there was just enough snow that the pavement was covered, we were there. It was perfect. Not too steep, but not too flat. Just the way I find myself hoping life to be — which is not very realistic I know.

The things I remember most quickly about the hill aren't all the successful runs on our sleds, but the crashes. The fat lips, the concussions, the "there probably wasn't enough snow" type of catastrophes that seemed to happen more often than not. Those experiences that almost make it so you don't ever want to sled again for fear of getting hurt — and yet, here I am at the age of 41 still sledding.

I've lived a lot of my life thinking about how things have bruised or injured me, which has often kept me from doing some of the most amazing things. And just when I get up enough courage to give it a go again, something happens. I flip on a tube, I about knock myself out, I crash with other people, and I collide with immovable objects — but I live. Yes, I live, and learn that life is supposed to be about collisions sometimes.



Photo courtesy Lindsay Murdock
Mason and Mack Murdock laugh recently while being pulled on their sled.

I never really thought about sledding as something to teach my kids to love, but here we are, trying to give them a taste of how good, how necessary, how important it is to try things that might even scare them a bit.

Trying things and holding on — with a trust that the person who told you to try it, the person who told you it would be ok, the person that's cheering for you from the top of the hill ... that they really know what they're talking about.

A few years ago we went for a drive in search of a place to sled. There wasn't really a hill that day, but there was snow. Enough snow that we had the opportunity to get the boys on their new sleds, where they could be pushed into the beautiful falling flakes of winter with gusto and enthusiasm. I watched

from behind my camera with a smile — because I like "flat," I like "predictable," and I loved that even though they weren't "sailing" down a hill, they were still loving it.

Recently, they've grown tired of the flat and predictable, and have recognized the steep hills below our home as the perfect place to "try" not to kill themselves. They've sailed over the sagebrush, ran over rock piles, collided with each other, and had the time of their lives dodging cattle and cow dogs. They haven't needed our push anymore. In fact, they haven't even needed us to ride with them.

And so I've sat in the warmth of our home on the hill — watching the hills with our doctor on speed dial, but also remembering and treasuring the moments that have made this adventure of ours full of the most beautiful flat places the world has to offer.

We've pushed our way through the past 15 years, ridden down some crazy hills, climbed to the tops of some amazing places, and lived to tell all about it all.

I think our boys will remember each and every snowy wonderland we have had the chance to experience during the past few years for a very long time. Not because of the hills we have below our house or the fabulous mountain slopes we live near, but for the fact that we've given

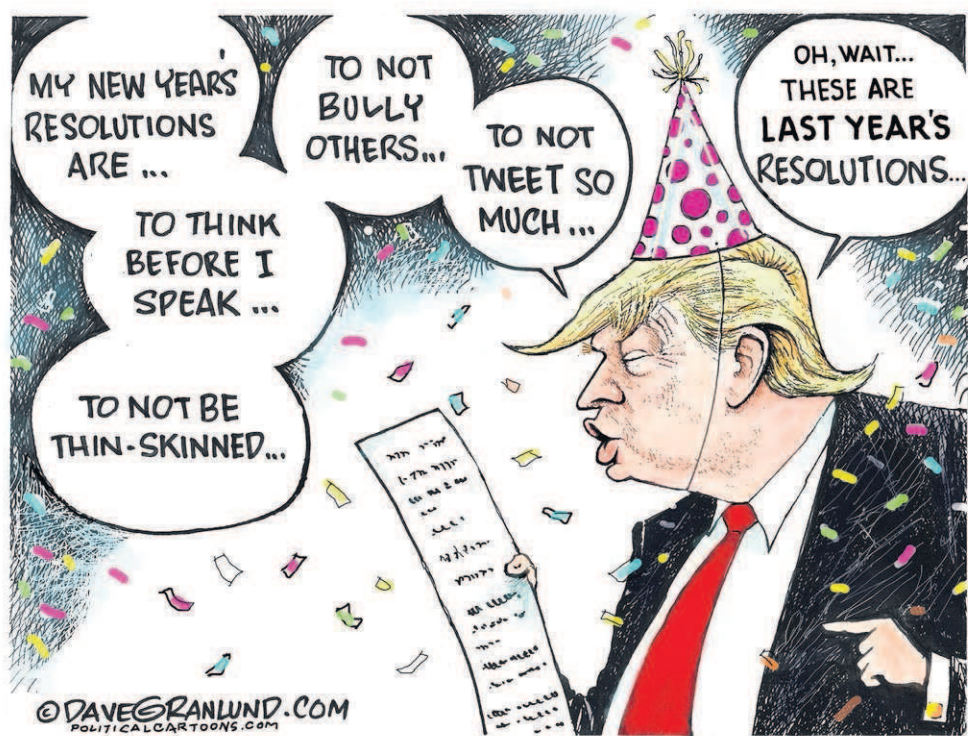


LINDSAY MURDOCK
FROM SUN UP TO SUN DOWN

them opportunities to play no matter where we've found the snow. We've pushed them through drifts, cheered them across canyons, and rode right with them down some of the greatest slopes.

That is what life is about. Not the fluff, not the picture-perfect hills, not the ski resort experiences, but so much more about finding out how to live well right where we're at — on the flattest of flat or on the steepest of steep. So here's to snow and sleds, and enjoying the ride!

Lindsay Murdock lives in Echo and teaches in Hermiston.



EO's best read letters of 2017

In this quiet time between Christmas and New Year's, just about every media source lays out their stories of the year. And while the big packages do help fill space in newspaper pages and television news holes, they also help remind us of the issues that defined the year.

But we've always believed that no one is closer to the pulse of the news that matters than the people of the community, and that people's opinions and desires are often best reflected when they write their thoughts down in a letter to the editor.

So the *East Oregonian* collected our most viewed letters on our website in 2017, which is close as you can get in the digital age to the days of yore, when papers were passed around and pointed at over mugs of coffee, or plastered on telephone poles, or shoved under the mayor's door. Those were the letters — and the issues — that people were talking about then, and these are the letters and issues that people are talking about now.

It's worth noting that some of our most read submissions are the most outrageous — an extreme position eliciting an extreme response. But its heartening to notice that many of them are thoughtful, wise and considered opinions on the controversial issues of the day.

Many reflect on the same themes: drugs and local crime, embrace or disgust of Donald Trump, media commentary, and thoughts on how government should spend our money.

When historians remember 2017, we'd argue that it is likely that many of those issues will stand out as being the most vital and important of the day.

So without further ado, here are our best read letters of 2017, along with a line summarizing the writer's thoughts. Read the letters in their entirety at eastoregonian.com/opinion.

1. "Lybrand should be behind bars," April 7, by Carlin Sacco
"We are disgusted that our own personal lives are micromanaged at every level — yet the public is expected to sympathize with a major drug dealer who gets off without the appropriate punishment meant to deter such activity?"

2. "Cheerleaders don't lose basketball games," June 22, by Art Derbyshire
"As a player, when do you have time to watch the cheerleaders while playing? ... I feel the (Stanfield School District) administrators could have handled this more professionally and with less drama and more thoughtfulness."

3. "EO Media Group looks foolish, silly on EOTEC," Aug. 15, by George Anderson
"With the amazing facilities and great 2017 fair and rodeo, the EO was foolish. And now, just while the 2017 fair and rodeo are a rousing success, it whimpers about this stout steel and aluminum giant deteriorating and its future being dim."

4. "God chose Trump — an answer to a prayer," May 16, by Stuart Dick
"A third reason for Trump's electoral win, probably the deciding factor, was his extensive support from Christian voters."

5. "Racism a part of daily life for people of color in Eastern Oregon," June 8, by Celina Taylor
"I am thankful for our community and its uniqueness; this being said I ask you to please trust me and follow along while I tell you how I have been victim to your exploitative ways, and urge you to transform them."

6. "Morrow County administrators failed to act on misconduct," March 7 by Stuart Dick
"Instead of honestly investigating the report of sexual grooming and taking appropriate action, the Irrigon and district administration chose to cover for Coach (Jake) McElligott."

7. "Pendleton fire station too big for a small town," May 9, by Kelly Temple
"I have no doubt Pendleton needs to update their fire facilities, but it appears you are paying for a Mercedes on a Ford pickup truck budget."

8. "Drug court saved my life," March 24, by Michelle DeBord
"The drug court team assisted me in finding a new way to cope with loss, pain, and how to stay clean through individual counseling and groups ... If we take away such a vital program and have nothing to replace it, what then?"

9. "No easy solution for Milton-Freewater mobile home park," February 23, by Ed Chesnut
"Why should steadfast refusal to meet health and safety regulations lead to someone else (federal government) paying to solve the problem?"

10. "Kudos to decision to keep Confederate flag off Main," Sept. 12, by Scott Little
"Despite revisionist attempts to frame the Civil War as a battle over states' rights, it was always about the "right" of the Confederate States to own slaves. Without the issue of slavery, there would have been no secession movement and no Civil War."

Corporate calculations and the gamble on growth

Santa came to President Trump early this year. He left a big tax cut bill under the White House Christmas Tree, the first major rewrite of the national tax code since the Reagan era tax reform in 1986.

Tax rates were cut for most Americans and most businesses. Cuts in individual rates will put more money in consumers' pockets and cuts in business taxes will lead to added profits and some new investment. While the individual rate cuts will expire in 2025, Republicans point to the temporary tax cuts under President George W. Bush that, except for the top rate, were made permanent under President Obama. Of course, the debate will continue over the actual effects of the tax cuts.

Betting on corporations: Cuts were provided for both corporations and pass through businesses (those where profits are not taxed as corporations but are "passed through" and taxed as individual income). For the long-term, the most important changes are the sharp drop in the rate on corporate profits (from 35 percent to 21 percent) and the shift from a global tax system (U.S. companies are liable for taxes whether or not income is earned in the United States) to a territorial system (corporations are taxed where they earned the profit). There are a number of special provisions but the shift to a territorial system is the basic story.

The cut in the corporate rate is coupled with five years of allowing an immediate deduction of the cost of capital investments (or expensing) against business taxes. Also, the new law eliminated the corporate version (not the individual variant) of the alternative minimum tax, a tax adopted several years ago in reaction to years when profitable corporations managed to pay no tax at all.

In addition, the new law deals with U.S. corporate earnings made since 1986 and held abroad. Current law has encouraged companies to keep overseas profits overseas to avoid paying the statutory 35 percent rate (there is a credit for taxes paid to foreign governments). Real money is at stake. Estimates vary, but many put U.S. overseas corporate holdings at \$2.5 trillion. The new tax law treats the overseas earnings as if they had been repatriated and subjects them to a tax of 15.5 percent for cash and other liquid assets and 8 percent for real estate, factories and other physical assets.

How much money will return? Estimating how much will actually return to the United States is complicated. If the overseas funds are held in foreign currencies, future repatriation will require the purchase of dollars, which will drive up the value of the dollar and make U.S. exports less competitive. And there is another complexity. Even under the old law, some of the overseas funds could avoid the tax by investing in the U.S. but outside the headquarters company. These funds would have already been converted into dollars so there would be no added negative effect on exports. One is tempted to borrow President Trump's comment on health care to ask "who would think taxes were that complicated."



KENT HUGHES
Comment

In a world where countries compete to attract investment, the lower corporate tax rate should also make the U.S. a more attractive investment target. That was one reason for the 1986 reform, where the 35 percent rate put the U.S. ahead of most of its industrial competitors. Over time, however, countries reduced their corporate tax so that by 2017, the US had a higher rate than most of our competitors.

In looking to the future, the United States will need to keep at least three factors in mind. First, it is a fair bet that competing countries will start to lower their rates to compete with the new, lower U.S. rate. Second, with China offering an ever lower rate for priority industries, China would still have an edge when taxes are the only consideration. Finally, most companies do not look only at the tax rate — they also weigh the quality of the workforce, the presence of research universities, a supportive or antagonistic government, and whether health and other benefits are paid by the company or by the tax payers.

Will economic growth be stimulated? Most observers expect that individual and corporate rate cuts will provide an added impetus to growth. The President has already taken steps to pursue pro-growth regulatory reform and adopted an international economic policy that focuses on enforcing existing rules and creating new ones that will benefit the United States and much of the industrial world. If the President combines a trillion dollar infrastructure with increased investment in research and development, training and education, American industry will have many of the tools it needs to lead the international competition.

There are many questions about the new tax law. It adds another trillion dollars to the national debt.

While everyone will receive some benefit from the tax cut, the benefits are heavily weighted to those already at the top of the economic ladder. Current surveys of CEOs do not suggest that most corporations will increase their investments or raise wages. Of course that could change as the pace of current growth presses against existing capacity. The sheer complexity of the law will have tax accountants and tax lawyers working more than full time. Unlike the bipartisan tax reform of 1986, the current law was passed with only Republican votes. Any needed changes in the tax law could run into a partisan hurdle.

In America, there is always reason for optimism. America has a history of resilience in the face of economic as well as geopolitical challenges. If the President and the Congress adopt a pragmatic approach to the changes brought by globalization and technology and a flexible response to the growing challenge of mercantilism, America can again produce widely shared prosperity at home and leadership abroad.

Kent Hughes is a public policy fellow at the Woodrow Wilson Center in Washington, D.C. He is a 1958 graduate of Pendleton High School.

LETTERS POLICY

The East Oregonian welcomes original letters of 400 words or less on public issues and public policies for publication. The newspaper reserves the right to withhold letters that address concerns about individual services and products or letters that infringe on the rights of private citizens. Submitted letters must be signed by the author and include the city of residence and a phone number. Send letters to 211 S.E. Byers Ave. Pendleton, OR 97801 or email editor@eastoregonian.com.