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LEGALIZED TAXATION | The Canoodling Solution

Sex Tax: The coming thing

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By M.M. Acosta

Let us consider taxes. We hate them. Why? We believe they will be squandered on things we don't use, such as education, roads and health care for old people. Why should we pay when 1) we hate other people's sniveling brats; 2) our Hummers can easily maneuver over potholes; and 3) our insurance companies rejected our Botox claims?

Despite these extremely valid reasons for despising taxes, we are still obliged to pay them. So how can we make taxes more agreeable? The daring thinkers in Nevada have come up with a terrific idea. Combine our most hated obligation — taxes — with one of America's favorite pastimes — sex.

Nevada's lawmakers propose a tax on their legal brothels in order to reduce the state's \$704 million deficit, but California would have to take more aggressive action because we face a \$36 billion deficit.

Here are some guidelines to this exciting new revenue source.

Is this a regressive tax? No, the sex tax is not a regressive tax, negatively affecting those impoverished sex addicts with no other means of entertainment. At-home sexual activity with a spouse or legal partner will be exempt from taxation. This will promote the sanctity of marriage, quasi-marriage and shacking up.

Who will be taxed? Visitors from all over the world come to our sunny state in-

order to enjoy the sights and have sex. Sex acts by tourists, whether with each other or with Californians, will be subject to the tax.

Also, those engaging in sex with Californians will be subject to the sex tax, even if these acts occur outside our borders. How often have moguls flown Hollywood's richest resource, the actor-model-dancer, to parties in New York or Paris without ever seeing one dime flowing back to the state that produced this resource?

Sex between unmarried, consenting Californians will be taxed at a lower "residential" rate. Adulterous sex will be taxed at a higher rate, the you're-such-a-jerk penalty.

Won't this tax make having sex with Californians less attractive? No, Californians have the cachet of any other luxury item. Our state has spent considerable expense raising California girls and

surfer dudes and deserves to be compensated by non-Californians for these investments.

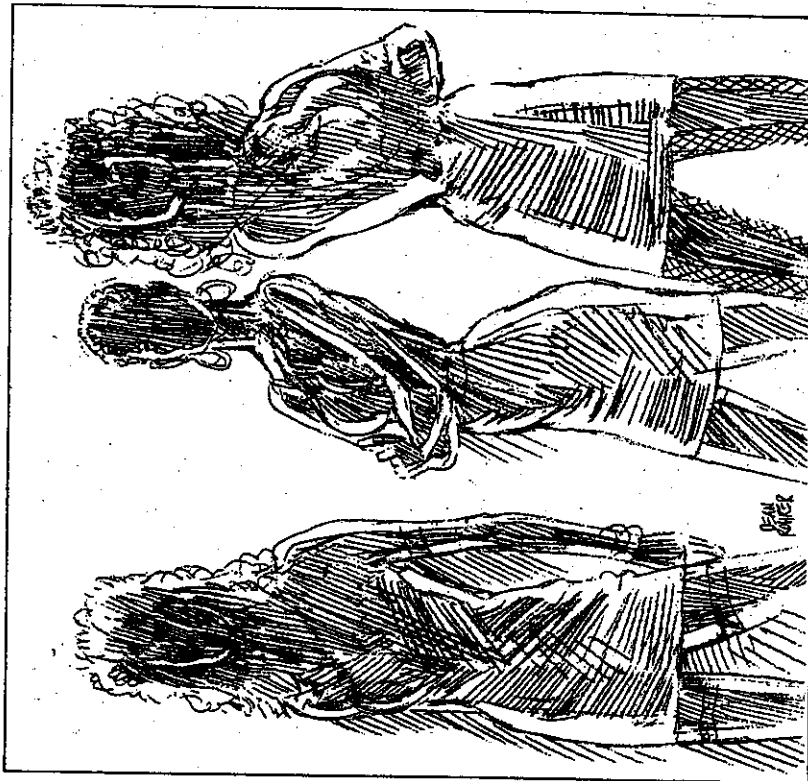
Will there be different tax levels for different sexual acts? Yes, the Franchise Tax

Board will produce an illustrated guide to various sex acts and taxation levels. These guides will be available to all adults for only \$19.99. For \$29.99, you can receive the deluxe version with DVD. For \$12.99, you can purchase the "Sounds of Taxable Sex Acts" soundtrack on CD.

How will the tax code be enforced? The Franchise Tax Board will hire freelance sex tax assessors who will attend Hollywood soirees, Tupperware parties, backyard barbecues and proms in order to ensure that all taxable sex acts are being reported accurately. Tax collectors, until now social pariahs, have long been a burden on our health care system with their high psychiatric bills. Enforcement of the sex tax will simultaneously improve their lives and reduce the state's health care expenses.

Will people lie about the amount of their taxable sex acts? Yes. Research shows that people will greatly exaggerate the level of their sexual activity, and, thus, pay far more than they actually owe in sex tax. We think the state of California can live with that.

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