

Clarity sought on tax exemptions for nonprofits

By SCOTT RUSSELL

When the Minnesota Supreme Court ruled in December that a nonprofit child-care center in Red Wing didn't qualify for a property tax exemption, it set off alarms among the state's nonprofits.

The Minnesota Council of Nonprofits' winter newsletter called the decision "a serious and immediate threat," raising the concern that tax assessors would start reviewing other nonprofits' property and yank the exemptions — especially in these budget-strapped times.

Since then, the council has been working behind the scenes to broker a legislative fix, reversing the court's decision. With session deadlines looming, that effort stalled. As an alternative, the Department of Revenue, county assessors and nonprofit leaders have tentatively agreed to a proposed moratorium, freezing current nonprofit property tax exemptions and buying time to negotiate.

Marcia Avner, policy director for the Minnesota Council of Nonprofits, said the Senate Tax Committee is scheduled to hear moratorium legislation Tuesday (March 11.) A companion bill will be heard Friday, March 14, by the Property Tax Relief and Local Sales Tax Division Committee. If passed, the moratorium would last through the 2009 legislative session.

When is a nonprofit not a charity?

Both nonprofit advocates and government officials say they want the same thing: Keep the current tax exemptions in place. The tricky part is finding a legal framework ev-



Ward Einess, commissioner of the Minnesota Department of Revenue.

everyone can support. At the heart of the matter is a simple but challenging question: How much public good does a nonprofit organization need to do to merit a tax break?

The latest battle centers on Red Wing's Under the Rainbow Child Care Center. It has federal 501(c)3 tax-exempt status, but that didn't guarantee a local property tax exemption. The center applied for the tax break as a "purely public charity," something allowed under state law but ill-defined.

Appeals went up to the Minnesota Supreme Court, which sided with the Goodhue County

assessor in a 4-3 ruling (PDF). The court ruled that because the center's fees were at or near market rates and it didn't offer scholarships, it didn't qualify. No charity, no tax exemption.

Nonprofit and government leaders disagree sharply on whether the case breaks new ground. Avner says the ruling creates a more-restrictive test, elevating charity from one of several considerations to a litmus test.

Ward Einess, commissioner of the Minnesota Department of Revenue, said the court ruling reinforces standard practice. "From our perspective, we don't think this changes anything," he said.

Given a long history of legal disputes over who does and does not get a property tax break, the Minnesota Supreme Court is asking other branches of government to do their job. In the Under the Rainbow ruling, the court wrote: "The legislature and governor, not this court, should make the policy judgments that determine the scope of tax exemptions."

Avner said staff from the Revenue Department, local assessors and nonprofit leaders would begin working in April to find common ground on a proposal for the next session.

Minnesota law provides property tax exemptions for such organizations as churches, hospitals and schools. Others nonprofits fall into a sort of miscellaneous category, such as food shelves, arts organizations and halfway houses. They apply for the "purely public charity" designation.

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MINNPOST.WORLD

Live from New York, it's 'Hillary Night Live'

By DAVID BRAUER

In comedy, there's something called the "rule of three," which states that a concept, thrice repeated in slightly different form, creates an effective climax on the third beat.

This weekend, "Saturday Night Live" had its third post-strike show, and for the third consecutive week poked Barack Obama and propped up a Hillary Clinton campaign meme. The most recent effort extended Clinton's now-famous "3 a.m." ad — the one that suggested Obama's too green to be commander in chief — to 3:02 a.m., when a swearing, smoking President Obama desperately calls his former rival to receive her specific instructions on handling a foreign-policy crisis (and relighting a balky White House furnace).

The usual political jape? Perhaps — except some news organizations credit SNL for shaming the media into tougher coverage of Obama. That achievement followed SNL's first pro-Clinton salvo — a lacerating Feb. 23 debate parody in which reporters declare themselves so "totally in the tank" for the Illinois senator that one asks if he's "comfortable and needs another pillow." The sketch undergirded a key Clinton complaint — and she explicitly referenced SNL's work in a real debate three days later.

Obama: dominant in news

Over the next seven days, the Project for Excellence in Journalism (PEJ) calculated that Obama was a dominant or significant factor in 69 percent of news stories — a campaign-season high

— many of them negative. The epitome: the New York Times' Feb. 29 headline: "Are the media giving Obama a free ride?"

At its societal best, comedy is the jester telling the truth in the king's court, ennobling humorists from Mark Twain to Mort Sahl to Jon Stewart. Obama's résumé, his lofty rise and the media's foibles are all rich targets. But SNL's one-sided drumbeat — including former head writer Tina Fey's stemwinding March 1 feminist rallying cry — has many Dems wondering what's gotten into the Rockefeller Center water — or more precisely, why the show is carrying Clinton's water. "Why is Saturday Night Live Shilling for Hillary Clinton's Campaign?" fumed the leftie Huffington Post. Some have taken to referring to the show as "Hillary Night Live" and, of course, there's a parody video containing that punchline.

Who gives what to whom?

Let's accept for a moment that a 33-year-old past-its-peak comedy show matters. (Six million people watched the Feb. 23 debate episode, a 12-month high.) If SNL is — however temporarily — acting as an advocate, perhaps we should investigate its giving like any contributor's.

Have SNL's executives and talent made any real-dollar political contributions? Why, yes they have.

The show's creator and longtime Svengali, Lorne Michaels, has a lengthy political rap sheet, according to the Federal Elections Commission. He hasn't donated to Clinton or Obama, but given repeatedly to the other beneficiary of the Obama takedown: John

McCain. Michaels gave \$1,000 to McCain's campaigns in 2000 and 2004, and in 2007 donated the statutory limit, \$2,300. For good measure, Michaels donated \$1,000 in 2006 to the Arizona senator's political action committee, Straight Talk America, which regifted the money to Republicans nationally to build up McCain chits. (Straight Talk America's website redirects you to McCain's presidential site — which of course contains the disclaimer "not authorized by any candidate or candidate's committee.")

Now, to be fair, McCain represents Michaels' only GOP donation in the past 10-plus years; the remaining \$45,900 of his \$51,200 total went to Democrats such as Chris Dodd, Charles Schumer, John Kerry and our own Al Franken. Michaels has a professional link to Franken — and to McCain, whose daughter Meghan was an SNL intern in 2004. (By the way, she voted that year for Kerry.)

Donor hedging

Another McCain fan is Robert Wright, the chairman and CEO of SNL's owners, NBC-Universal. Like Michaels, Wright donated to Straight Talk America — \$2,000 in October 2005. But Wright is hedging; he gave \$2,300 to Obama in May 2007 and \$2,300 to Hillary Clinton four months later; he hasn't helped McCain's formal presidential bid. NBC's owner, General Electric, has contributed \$1.3 million in the 2008 election cycle through its PAC; 53 percent to Democrats, and none to presidential candidates or their PACs.

According to the FEC, SNL's most blatant Clintonista co-con-

spirators — Fey and her husband, Jeff Richmond, and the show's Hillary impersonator, Amy Poehler, and her husband, Will Arnett — have given nothing. In fact, the only SNL employee listed as a Clinton donor is director James Signorelli, who gave \$1,000 last summer. The man who wrote the pro-Clinton sketches — longtime SNL scribe James Downey — made no contributions, though Washington Post TV critic Tom Shales identified him in 2007 as a "conservative Republican" and ex-SNL writer Adam McKay calls his former colleague an "Ann Coulter pal" who is now "spinning primaries."

Enough of a McCain-Clinton axis for conspiracy theorists? Perhaps, though there's one other data point. The FEC lists a single cast member who's a presidential donor: Seth Meyers. Meyers gave \$1,000 to Obama in January — just six weeks before the recent Clinton fusillade. Meyers isn't just any cast member: He succeeded Fey as head writer, so he's technically Downey's boss (though under Michaels' thumb).

If you feel you've fallen too far down the rabbit hole, here's a simpler alternative theory: Like a well-trained comic, SNL is getting an insane amount of press each week it ups the Clinton ante. Perhaps at some point, Obamans boycott, but right now the outraged and the curious are scurrying to watch the videos on nbc.com, a turnout any candidate would envy.

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While no bellwether, N. Dakota once led in primary fever



CHUCK HAGA

Are you weary yet of presidential preference primaries?

Well, it's another thing you can at least partly blame on North Dakota.

That's right. Eight years (two presidential election cycles) before New Hampshire began its run of quadrennial first-in-the-nation primaries, North Dakota Republicans held the country's very first primary, on March 19, 1912.

It didn't exactly earn the state "bellwether" status. As North Dakota went, most of the rest of the country went elsewhere.

Who won? Not the fellow you might think, the one who carried a big stick and an early out-of-state North Dakota hunting license.

Anyone with a passing awareness of the state's history (remember native son Eric Sevareid's lament that North Dakota was "a large, rectangular blank spot in the nation's mind") might naturally assume that honorary native son Theodore Roosevelt ran away with the election. TR lived and ranched in western North Dakota for a time and once said he never would have been presi-

dent without that experience, a testimonial that has been used to salve the state's inferiority complex ever since. One of the state's jewels is Theodore Roosevelt National Park, and North Dakota sometimes calls itself the Roughrider State. (It's a split personality; North Dakota officially is the Peace Garden State.)

But Roosevelt finished second in the 1912 primary with about 24,000 votes, more than 10,000 behind the winner.

President William Howard Taft, the incumbent seeking a second term?

He finished third, with a paltry 1,876 votes.

In 1912, progressives were on the ascendancy in North Dakota and soon would bring the left-leaning Non-Partisan League to power in Bismarck. For president they favored Sen. Robert La Follette of Wisconsin. Roosevelt, also a progressive Republican, was a clear second choice over President Taft, who represented the conservative wing of the party.

"North Dakota had long been struggling against boss-controlled government and the exploitive practices of the railroads, the money-lenders, and the grain trade," Elwyn Robinson wrote in his seminal 1966

"History of North Dakota." The fight grew in intensity after 1900. "For a time, everyone in North Dakota was a progressive."

And La Follette spoke to them, as Prairie Public Radio noted in a 2006 report.

"Let no man think we can deny civil liberty to others and retain it for ourselves," the Wisconsin senator said in 1916, when he again won the presidential endorsement of North Dakota Republicans. "When zealous agents of the Government arrest suspected 'radicals' without warrant, hold them without prompt trial, deny them access to counsel and admission of bail, we have shorn the Bill of Rights of its sanctity."

A history of presidential primaries compiled last year by CQPolitics.com noted that "North Dakota's launch of the first primary was an effort to open up a nominating process that had been dominated by party insiders."

But while La Follette won that first primary and Roosevelt won most of the 12 that followed, Taft still controlled the party machinery and used it to capture the nomination at the Republican National Convention.

Roosevelt bolted the party

and ran as the Progressive, or Bull Moose, candidate, and he beat Taft, the only time a third-party candidate has finished ahead of an incumbent president.

But Roosevelt finished second to another progressive, just as he had in the North Dakota primary. Woodrow Wilson, a Democrat, won the first of his two terms with almost 6.3 million votes to just over 4.1 million for Roosevelt and fewer than 3.5 million for Taft. (Yet another progressive, Socialist Eugene V. Debs, received nearly 1 million votes.)

In the fall, Roosevelt won just six states, including Minnesota and South Dakota. Taft carried only two, Vermont and Utah.

North Dakota and the rest of the nation went with Wilson.

Want to add your voice?

If you're interested in joining the discussion by writing a Community Voices article, email Susan Albright at salbright@minnpost.com.

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Joel Kramer, CEO and editor

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So what qualifies? Assessors get guidance in case law, but it is vague. The state Supreme Court's 1975 case *North Star Research Institute v. Hennepin County* created the framework still used today. It gives assessors six factors to consider. (See related content at right.)

Two North Star factors are key issues in the current debate. They revolve around the nature of charity and gifts.

In the *Under the Rainbow* case, the Minnesota Tax Court found that the center met five of the six North Star factors, but that it did not provide charity. That court approved the tax exemption. In reversing the tax court's decision, the Supreme Court emphasized the charity in a purely public charity. "[T]he organization must provide a substantial proportion of its goods or services free or at considerably reduced rates," the court said. "... It is not sufficient that an organization serves a worthwhile purpose, or even that it does so on a nonprofit basis."

Another hallmark of a purely public charity is that it receives gifts and donations. Here's where the debate takes a twist. If a nonprofit acts on behalf of the government, providing a publicly funded service, should assessors consider that public subsidy as a "gift" when deciding on a tax break?

Michelle Finholdt, *Under the Rainbow's* founder and executive, says her center provides an important government service to low-income families. Between 20 percent and 25 percent of its revenue comes from tax-supported child-care subsidies. The Supreme Court said government payments on behalf of clients

don't count as gifts; they do "not transform *Rainbow's* fee-for-services operation into a charity."

Corrective legislation initially drafted with the help of nonprofit leaders would have given the six North Star factors equal weight, eliminating charity as a litmus test — a bottom-line position for the Council of Nonprofits. It also would have counted government payments as gifts or donations for determining the tax exemption.

That bill is scrubbed and those issues are on the table as negotiators try to draft a charity-defining statute for next session. The state Revenue Department continues to have concerns about the proposal. John Hagen, assistant director of the property tax division, said in an email that counting government payments as gifts could significantly expand the number of tax-exempt charities.

National review under way

The Minnesota court case has sparked interest in a national review of how other states decide their property tax exemptions, said Audrey Alvarado, executive director of the National Council of Nonprofit Associations. Her organization last reviewed states in 1999, and they are dusting off the survey for an update.

While she did not have current information, Minnesota isn't unique. Some states do not allow any property tax exemptions for nonprofits or they offer very limited ones. She worries that the *Under the Rainbow* ruling might encourage copy-cat language in those states that have exemptions. As states get into a financial crunch, and many are, "a very easy target has been to go after nonprofits receiving tax-exempt status," she said.

Alvarado calls the *Under the Rainbow* case a shot across the

bow of nonprofits. She argues for giving weight and value to nonprofits' earned income, including government subsidies, when determining tax breaks. For years, nonprofits have tried to become sustainable through social enterprise. They sponsor conferences and training and offer fee-for-service programs to raise money to plow back into the organization. That earned income is a public benefit: "We are picking up the slack for government," she said.

If the Legislature doesn't act and the *Under the Rainbow* ruling ultimately stands, its impact will remain murky. The ruling does not appear to threaten tax breaks for other nonprofit child-care centers. Many are small and rent their facilities. For those that own their own space, they don't appear to have the tax exemption to lose.

By the Minnesota Council of Nonprofits' estimate, Minnesota has approximately 4,000 parcels designated as purely public charities. In suburban Hennepin County, none of the 221 purely public charities is a nonprofit child-care center, says Hennepin County Assistant Assessor William Effertz. The county would not approve a property tax exemption for an *Under-the-Rainbow*-like facility, he says.

Clarity sought

Avner said she couldn't put a number on how many other purely public charities might be at risk of losing their exemption. The uncertainty created by the court case "means no one knows."

Even before the *Under the Rainbow* case, the rules for deciding nonprofit property tax breaks raised lots of questions. It perplexed experts.

Gina DeConcini, a partner at Oppenheimer Wolff & Donnelly

and treasurer of the tax section of the Minnesota Bar Association, said there is not a consistent set of rules. "If a nonprofit asks the question, 'Am I exempt?' it is not clear where they should even look for the answer to that question," she said.

One goal for the new legislation is to provide clear language to assessors and some clarity and stability for nonprofits.

Revenue Commissioner Einess acknowledges assessors in the state's 87 counties could have varying interpretations of a purely public charity. From an administrative standpoint, it would be easier to have a bright-line test giving uniform answers. But he cautioned against being too prescriptive. Some worthy nonprofit would miss the cut — and that would trigger requests for legislative tweaks here and there to get Nonprofit X back on the tax-exempt list. At least with the current system, "you do have some flexibility and some discretion about how these factors all play out."

As for *Under the Rainbow*, times are tough. Finholdt, the executive director, said that since the center moved into its own space in 2003 it has had to pay property taxes, an unplanned cost. In 2007, it paid \$16,068, approximately 3 percent of its annual budget. "As of our last payment of property taxes in October of '07, it wiped us out," Finholdt said. "Our reserve is completely gone."

Scott Russell is a former reporter for The Capital Times in Madison, Wis., and the Southwest Journal/Downtown Journal in Minneapolis.

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Despite Bush's veto, the debate over torture won't go away

By SHARON SCHMICKLE

The banner issue in the bill President Bush vetoed over the weekend – limiting CIA interrogation tactics – is poised to surface repeatedly this election year.

Minnesota's Republican Sen. Norm Coleman is already facing questions why he voted against the bill while also saying he opposes harsh interrogation tactics such as waterboarding. Other incumbents will have to answer for their votes one way or another as well.

Meanwhile, the issue is set to take center stage in the cases of foreign men the United States has held for years at Guantanamo Bay, Cuba.

The U.S. Supreme Court is expected to deliver an opinion before July on cases testing whether Guantanamo detainees have a right to challenge their detention in U. S. federal courts. In advance of a Supreme Court decision, the Defense Department is moving on its own to prosecute murder and war-crimes charges against six Guantanamo detainees for alleged involvement in the Sept. 11, 2001, attacks on the United States.

CIA officials have acknowledged that evidence against some of the detainees was obtained through waterboarding and other tactics that the vetoed bill would have banned. Experts at the National Defense Intelligence College and elsewhere say such evidence can't be trusted.

The upshot is that court cases will keep the issue in the headlines while the debate roils in election-year politics.

Limits on interrogation

The intelligence authorization bill Bush vetoed doesn't speak to the specifics of the Guantanamo cases. More broadly, it would limit interrogators to tactics allowed in the U.S. Army Field Manual, which prohibits waterboarding, mock executions, forced nakedness and sexual acts.

Members of the military were held to the same limits in the Detainee Treatment Act of 2005.

But the CIA had been operating under special permission the Bush administration granted in 2002 to use enhanced interrogation techniques. CIA officials say the techniques were used in 2002 and 2003 on three alleged al-Qaeda members but have not been used since 2006.

In his radio address announcing the veto Saturday, Bush said the bill would "take away one of the most valuable tools in the war on terror."

The CIA's program to detain and question alleged terrorist leaders, he said, "has produced critical intelligence that has helped us prevent a number of attacks."

Procedures in the Army Field Manual, he said, were designed for soldiers questioning lawful combatants captured on the battlefield.

"They were not intended for intelligence professionals trained to question hardened terrorists," he said.

Coleman voted for the 2005 Detainee Treatment Act. Further, he has said several times that waterboarding is torture and should not be used as an interrogation tactic.

But Coleman voted against the current intelligence bill because he agrees with Bush that the Army Field Manual is not an appropriate handbook for the CIA, he said in a letter to the Star Tribune.

"The Army Field Manual was written for military agents facing military scenarios," Coleman wrote. "Simply put, the CIA is not the Army and it operates under very different circumstances. Requiring the CIA to adhere to the requirements of the Army carries with it a host of implications that go far beyond the issue of waterboarding."

Veto denounced

Human rights groups in Minnesota disagree. The Minneapolis-based Center for Victims of Torture pressured Coleman to join three moderate Senate Republicans who voted against the White House on the intelligence bill.

Most members of Congress followed partisan lines in their votes on the bill which would have blocked the CIA from using harsh interrogation tactics such as waterboarding. But a few Senate Republicans joined Democrats in voting for the bill; a few House Democrats went the other way. Because the votes were close – 222-199 in the House and 51-45 in the Senate – President Bush's veto is likely to stand.

Here is how Minnesota's delegation voted

For the bill (all Democrats):

Senate: Kolbuchar

House: Ellison, McCollum, Oberstar, Peterson, Walz

Against the bill (all Republicans):

Senate: Coleman

House: Bachmann, Kline, Ramstad

The Center's executive director, Douglas A. Johnson, denounced Bush's veto.

"The president has not adequately explained why, when it comes to humane treatment, we need two sets of rules: one for the CIA and another for everyone else," Johnson said in a statement. "Is the act of torture and cruelty immoral only when perpetrated by men and women in uniform. . . The president's reasoning may be hazy but our core values remain crystal clear."

Speaking from experience at the center, which has treated torture survivors from 67 countries, Johnson said harsh tactics yield worthless information because "persons being tortured will tell their torturer anything to end their suffering." He vowed to continue fighting to establish "one national standard that proudly reflects the universal truths for which America stands."

Bloggers from the left end of the political spectrum kicked the tone up several notches, signaling they intend to make an issue of Coleman's track record on harsh interrogation. Coleman's vote in 2005 for the Detainee Treatment Act doesn't tell the full story, said the Big E blog.

"As Chair of the Senate's Permanent Subcommittee on Investigations Norm could have called hearings, exposed and probably stopped the abuses at Bagram Airbase in Afghanistan, Abu

Ghraib, Guantanamo Bay and the extraordinary renditions. The fact is Norm did nothing," the blog said.

Coleman has plenty of support for his vote. Minnesota's delegation split along party lines, with all of the Republicans opposing the bill.

It's unlikely the Democratic-controlled Congress will overturn the president's veto. It takes a two-thirds majority to override, and the House vote on the bill was 222-199 and 51-45 in the Senate.

The presumed GOP nominee for president, Sen. John McCain of Arizona, also sided with the Bush administration on the bill. McCain, who was tortured himself in North Vietnam, has adamantly opposed torture, and he co-sponsored the Detainee Treatment Act. McCain said that the current bill would go too far by applying military standards to intelligence agencies. He also said waterboarding already is illegal.

Coleman's office did not respond to a request for comment early Monday, but Coleman told CQ Today that he was taking his cues from McCain.

"I'm standing by my colleague and looking to him for counsel," Coleman said.

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COMMUNITY VOICES

The play's the thing

By CRAIG WESTOVER

Scene — A local bar where patrons are staging a “play” to exploit a loophole in the state smoking ban. An author of the ban, Sen. Kathy Sheran, peers through the window.

Sheran: Fair is foul, and foul is fair:
Hover through the fog and filthy air.
These peasants dare to mock the law
That would deny their choice to draw
Into their lungs what ere they choose
While they imbibe in devil's booze.
To end their joy is our pursuit;
A prince, a clown, a doc ought do it.

Enter smoking-ban supporters Sen. Ron Latz, a real prince, and St. Paul Councilman Dave Thune, a real clown.

Thune: Is this a cigarette I see before me,
The butt toward my hand? Come, let me clutch thee.
I gave thee up, and yet I crave thee still.
Thy law, fair Prince, thou promised me
Would keep me from temptation;
For I be too weak to mind my own mind.
And so, although they mind, we must the minds
Of peasants mind for them.

Latz: Fie. Indeed, Clown, thou doest well play the fool,
And fools can be most useful
In pursuit of stallin' liberty.

Thune: Pray, sir, do not pun-ish thy clown with harsh irony.
For 'tis this play on words with which we must be harsh.
We must raze this bar: To make it thus
We must in law punish thusly, and raise the bar.
Our hole is looped. Our law is breached.

Latz: Once more unto the breach dear Clown, once more
We nick away at liberty and wall them up with laws!
In theory, there's nothing so becomes a man
As happiness and liberty;

But when freedom lays siege to common good,
Then imitate the action of a king.

Thune: Here, Prince. Well spoken thus.
But there are some t'would make a fuss
Were we open in sincerity
To strike against their liberty.
A harder sell will make them buy
We need another, more strong ally.

Enter smoking-ban supporter Dr. Brian Rank, a bleeder of men.

Rank: Have data. Will travel.
Reads the card of this man.
A soldier of science in a savage land.
A Rank opinion I have always at hand.
A bleeder of men, until all is bland.

Thune: Fie! I understandth not
Of what oozes from the bleeder's lips
Like from the nose, snot.

Latz: 'Tis science, Clown!
One need not know. One need but accept.

Rank: Secondhand smoke the peasants toke
Is no laughing matter; it is no joke.
In mere seconds it will kill you dead
And therefore is something all should dread.

Thune: But I who lit the weed and put it to my lips
Am still around — the butt of jokes and quips.
I have not been put beneath the ground.
Pray, why am I still around?

Latz: Do not trouble thy mind, Clown.
Did not you say that science finds no home in thee?
Who can there be to question this bleeder's pedigree?

Enter former candidate for governor and former bar owner Sue Jeffers. She is followed by Mark Benjamin, a lawyer who originated the idea of smoking performances.

Jeffers (to Rank): Of a strange nature is the

science you follow:
The quality of your science is quite strain'd.
It droppeth as spittle from your lips
Upon this place beneath: It is twice cursed.
It curseth he that knows and he that seeks the truth.
'Tis most damned in the mightiest: it serves
Both clown and prince — one the fool;
One with power and might to fool.
And therein lies the threat to liberty:
Truth enslaved to a stately vision
Is an attribute of the Devil himself;
And heavenly visions doth then show like Hell
When politics enslaves science.

Benjamin (to bar patrons in general):
Light up, McDuff!

Latz raises his hand and a mob of state inspectors enters the bar and begins inspecting with a vengeance.

Thune (to Jeffers): Regs and laws will make my bones,
Your words will never hurt me.
Clearly, Sue, it's French fry grease
That lubricates your tongue.

Latz: Call the police.

Enter a platoon of soldiers who hustle away Jeffers, Benjamin, the bar patrons and the bar owner.

Thune: If this piece has you offended
Think but this and all is mended:
That you have but slumbered here
While this column did appear.
And while you sleep, the Prince and me,
Will put the clamps on liberty.

The bar goes dark.

Craig Westover is a contributing columnist to the St. Paul Pioneer Press Opinion page and a senior policy fellow at the Minnesota Free Market Institute.