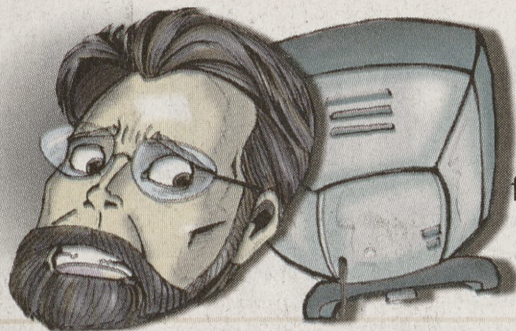


Chavez to be re-elected in Venezuela... President Hugo Chavez...

Francisco Ariza... Former governor of Zulia...

Listen to KAMU 90.9 FM at 1:57 p.m. for details on the Bryan Police Department releasing two suspects' names in weekend shooting.

Check out The Battalion online at battalion.tamu.edu.



Nightmares & 'netscapes

Online books not the end for conventional publishing

Page 5



Weather: Partly cloudy with a high of 95 and a low of 73.

# THE BATTALION

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106 YEARS AT TEXAS A&M UNIVERSITY

## Lack of Internet sales tax could lead to losses

MAUREEN KANE  
The Battalion

Texas could be in for revenue losses greater than \$342 million in 2000 if an Internet sales tax is not imposed at the state and local levels.

According to a report by the federal General Accounting Office (GAO), concerns have arisen because states can tax residents' purchases from out-of-state vendors, but "they cannot impose an obligation on those vendors to collect the tax unless the vendor has a substantial presence in the state."

The Advisory Commission on Electronic Commerce, established by the Internet Tax Freedom Act of 1998, issued a report on the study of federal, state, local and international taxation of Internet sales to Congress in

April. The study provides statistics of projected revenue losses in states that do not have an Internet sales tax.

"There is so much uncertainty because there are no reliable estimates of Internet sales right now," said Jim White, director of tax policy and administration. "We constructed some scenarios; in one of these, the losses are as high as 2 percent of the state and local revenue. By 2003, under the higher scenario, the potential losses are enough that it might start to matter to state and local governments."

According to the study, Texas could lose as much as \$342 million in 2000 by not having an Internet sales tax — more than any other state. By 2003, the potential losses increase to between \$96 million and \$1.12 billion.

"This is a significant portion of revenue for states and localities," White said. "We built a model to look at different scenarios to give Congress an idea of what the potential losses might be. Texas was in the top three losses for two reasons: Texas is a state that relies more heavily on sales tax than other states, and Texas is a large

state. They stand to lose a lot potentially if they do not enforce an Internet sales tax."

Bill Fox, a professor of economics at the University of Tennessee, said the problem lies with collecting the use tax, a tax imposed on the purchaser for the use, ownership or possession of taxable goods or services.

"Sales tax is implemented already—the issue is with use tax, and whether states can collect it," Fox said. "Unless a business has a physical presence in the state, tax can't be effectively collected. It is not a question of whether the tax is owed; it is a question of whether it can be collected. There are some challenges to collecting this tax, but I do not know of any taxes that are perfectly controlled. It can be made better by federal government regulation."

Fox and other researchers at the University of Tennessee produced a comprehensive study that projected figures for the potential revenue loss by states without Internet sales tax from 2000 to 2003. He said some results of the study were surprising.

"Most people think only about business-

to-consumer sales," Fox said. "But 90 percent of e-commerce is business-to-business sales. What was a little surprising was that the business-to-business part is where the particularly large revenue losses are to states."

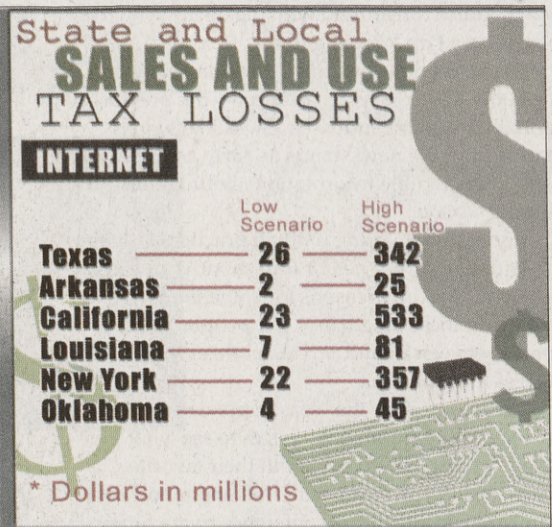
The Office of the Texas Comptroller estimates that \$50 million in tax revenue is not being collected because there is no specific tax on Internet sales.

Mark Sanders, spokesperson for the Texas Comptroller's Office, said Texas does have sales and use taxes.

"We do not actively enforce this on individuals, but on businesses we do. We don't go after individuals because we don't have the resources," Sanders said.

The Office of the Comptroller will provide the state legislature with information in January about potential revenue losses for the

state. The comptroller will not form an opinion on Internet sales tax until more information is made available by an appointed advisory group.



## Students feel SSD does not accommodate

ANNA BISHOP  
The Battalion

Some mentally ill students, like Ashley Womack, a speech communication major who is registered with the Services for Students with Disabilities (SSD), say SSD is more willing to accommodate students with physical disabilities than those with mental disabilities.

But, David Sweeney, coordinator for adaptive technology services at A&M, said A&M does not discriminate against students with disabilities.

Womack said the SSD Web page has guidelines for faculty that explains how to address students with physical disabilities, but the page makes no reference of ways to assist students with mental illness.

with this type of learning disorder is far from the case. [The department] works with the students and professors to allow extended time on tests, oftentimes in an atmosphere free from distractions. If anything, A&M bends over backwards to accommodate these students."

However, Womack said, when students take tests through the Students with Disabilities Department, the students sit in a room where they hear fax machines, ringing phones and phone conversations.

Williams said the ADA defines equal treatment for all physically or mentally disabled people.

"The ADA contains a great deal of information regarding equal representation for all handicapped persons," Williams said.

Roganne Thueson, accommodations counselor, said the mental disabilities the department encounters range from psychological disorders, such as anxiety disorders and depression, to learning disabilities, such as dyslexia, attention deficit and hyperactivity disorder (ADHD).

Physical disabilities, she said, range from cerebral palsy and quadriplegia to health impairments such as diabetes and chronic fatigue syndrome.

Womack said the department's classification of mentally disabled students is a cover the department uses so it can say it helps students with mental disabilities. Womack said the SSD fails to recognize that psychological disorders such as bipolar disorder, require different accommodations than dyslexia.

Williams said the biggest population of mental disabilities at the University comes from those with learning disabilities.

"Students make such accusations (that the department

See SSD on Page 4.

### Fire alarm



College Station firemen extinguish burned building supplies at a future auto parts store in College Station. One of the suspected causes of the fire was high temperature.

## Aggies volunteer weekends, skills DBIA members construct play deck for Texas A&M Children's Center

KIM TRIFILIO  
The Battalion

Texas A&M students who are members of the student chapter of Design Building Institute of America (DBIA) are spending weekends volunteering their design skills to construct a safe play deck for infants and toddlers at the A&M Children's Center.

DBIA's mission is to design and build almost any type of structure for local schools, churches and other organizations in the Bryan-College Station community.

Di Fontenot, director of the Children's Center, a facility for children of faculty, staff and students, said the center continually strives to provide a diverse educational environment for children. The center approached DBIA because it needed a place for infants and toddlers to play outside.

"The large play deck will give toddlers and infants a controlled, shaded, outdoor place for them to play," Fontenot said. "This is to encourage development because it will be a sensory area. There will be things for the children to see and touch."

Brent Pilgrim, president of DBIA and a construction science graduate student, said the design of the play deck is similar to a child's playpen.

"It is a deck concept, like a big playpen," Pilgrim said. "It consists of wood, but also Plexiglas panels to add color and stimulate their senses."

Pilgrim said the organization was eager to

assist the children's center in designing the new play deck.

"We are simply offering our design skills," Pilgrim said. "It is a good opportunity for students to learn more about design and how it can be applied to a variety of real-life situations."

Dr. Keith Sylvester, assistant professor of construction science, said DBIA faced only one challenge in building the children's structure.

"The biggest hurdle for the students is using what they have learned from books and applying it to the real world," Sylvester said. "The students were the ones who generated the design."

Sylvester said that, after three weeks, the project is near completion.

"The project, in my perspective, is about 75 to 80 percent done," Sylvester said. "We are waiting for the sensory elements and then the rest of the work will be finished."

Pilgrim said DBIA will have more opportunities in the near future to gain design and construction experience.

"We have future projects, but nothing is defined," Pilgrim said. "We just want to be known to day cares, schools and the entire community."



Texas A&M architecture students, including DBIA officers (l to r) Lucian Nesline, historian; Jathan Floren, secretary; Brent Pilgrim, president; and Bo Steinert, editor, are building a play deck for the Children's Center.

## Settlement reached in hazing death

DALLAS (AP) — The parents of a University of Texas-Austin student who died of alcohol poisoning have reached a \$2 million settlement with the Phi Kappa Sigma fraternity and 11 of its members. A lawsuit is still pending against five other fraternity members.

Jack and Judith Ivey of Plano, Texas, alleged that fraternity members tricked their 23-year-old son, Jack Ivey Jr., into drinking too much, stripped him down to his underwear and tied him up before driving him around in the back of a truck on the night of his death in 1998.

The Iveys filed the lawsuit in April 1999 in Tarrant County District Court against the fraternity's national offices, based in Chester Springs, Pa.; the UT Austin chapter and 16 members.

The settlement, reached last month, includes a one-year suspension of chapter operations, an action also imposed this summer by the national Phi Kappa Sigma office, said Jerry White, one of the family's attorneys.

White would not release a financial breakdown, but "the majority was paid on behalf of the fraternity entities."

The Iveys' settlement also requires that no one currently in the fraternity be allowed to return if the chapter reopens. Also, the chapter would be supervised by a board of fraternity alumni.

"... The majority was paid on behalf of the fraternity entities."

— Jerry White  
one of the Iveys' attorneys

Robert Miller, the executive vice president of the fraternity's national offices, referred all calls for comment to Jim Ewbank, the fraternity's Austin-based lawyer. Ewbank was out of the state and did not immediately return phone calls to Associated Press.

Miller would not confirm whether the UT chapter was suspended by the fraternity's national office.

The Iveys have been ordered by the court not to share evidence in their case with the public, law enforcement authorities or University of Texas-Austin officials, White said.

"Nothing would satisfy the Iveys more than to tell what happened to their son, but based on the order, it would be too hard to comment on any of this."