Tax reforms could knock-out steel industry

Valley - the hot, muscular world of his hands continued to mime the blast furnaces - is not yet gone. Not machinery at first and then slowed

Pittsburgh was recently rated first grab a glass of water." among America's 329 metropolitan areas as the best place to live. The air is now clean because so many smokestacks are cold, and the largest employer is not U.S. Steel, it is the University of Pittsburgh. The transformation of Pittsstreets of Braddock just outside Pittssupple people merely bend.

The steel region is no stranger to brought to workers in the Mon Valley. suffering. William Manchester says that in 1934 the average steelworker toiled problem is that it is competing not

George

Today, Social Darwinists, living in burgh is a tribute to the suppleness of cocoons of abstractions, say, with icy American society. But in the mean complacency, that the United Steelworkers union did its work too well, burgh, you see the weary flesh and pricing labor, and hence American blank faces of the people who are casu- steel, out of competition. There is a bit alties of the wrenching readjustment of truth to that, but it takes a tougher - the poor, who break when more moralist than I to lament the physical safety and economic gains the USW

Besides, the steel industry's primary

he small, clean, cool, quiet world year, supporting six people. When the ciplined by market forces, but with for not. America steelmakers can compete those industries that demand constant of the microchip has made North- movie "Modern Times" came to Pitts- eign governments that have flooded the if, but only if, they modernize their heavy capital purchases, such as steel ern California's "Silicon Valley" a burgh, "blue-collar audiences did not world with excess capacity and are plants. The tax proposal would make symbol of American rearing to "go for laugh at Charlie Chaplin's parody of a running nationalized steel plants as it." But Pennsylvania's Monongahela workman's five-minute break, in which jobs programs. For Americans too young plan would lower rates for individuals to have experienced the Depression most of us - this valley is a stunning even while lowering the business tax down just long enough to allow him to classroom in which to learn about the death of the spirit that follows the death of industries.

> Here in Braddock, a slimmed-down labor force in a modernized plant is sweat that any American could profit from watching. But the plant is an deadly silence, an ocean of idled gate. Much of American industry is tion. back and standing tall, but steel is flat on its back, woozy and worried that the tax-reform plan will deliver another roundhouse punch.

How big America's steel industry should be is debatable, but the need industrial policy. Under the President's

such investment less attractive. The and raise revenues from businesses rate from 46 to 33 percent.

It would manage that by (among other things) repealing the investment tax credit and making depreciation schedules less generous than those in making steel in a drama of fire and many other industrial nations. This would raise production costs and diminish U.S. relative productivity in heavyisland of wholesome roar in an ocean of investment at a moment when the strong dollar is handicapping U.S. humanity that laps up to the plant companies in international competi-

> mately one-fifth of GNP - one of every is as Democratic as is his hometown of this complex industrial nation. Such about as much as Pittsburgh's Iron City a code can not help but embody an beer resembles Perrier.

and auto industries, would help pay also for a three-year extension of the research and development tax credit, and a cut in the maximum capitalgains rate. These are boons to venture capitalists and the high-technology industries they currently favor.

Under the tax plan as proposed, Ronald Reagan's hard-charging yuppie entrepreneurs would do better than Lane Kirkland's struggling blue-collar manufacturing workers. But many Democrats know that the rising blight of rust is ruining their neighborhoods. So before concluding that the tax treatment of business - the Reagan industrial policy — is settled, remember:

Rep. Dan Rostenkowski, chairman of The federal tax code collects approxithe House Ways and Means Committee, five dollars generated by the economy' (Chicago). And he resembles a yupple

in dangerous settings to earn \$369 — a with foreign corporations similarly dis- for an efficient core of that industry is plan, the increase in the tax burden on 1985, Washington Post Writers Group 'Mr. Last' lapses into past with no last words

school kids as "Mr. Last," claimed to the last person to stop for a yellow dom Fighter a mercenary and then, have made the turn that made him light, come to a complete stop at a stop gasping and giggling at what he had

Richard

time in Washington, D.C., and was about to make a right turn on Connecticut Avenue when for some reason he signaled his intentions. "I don't know what got into me," he later said, "but I just flipped the stalk and the turn signal went on. Later I was told I was the last person to do that."

Mr. Grant's claim was never offi-

rchie Lewellyn Grant died yester- cially verified, but most scholars of he transferred to the old Health, Edu- Besides some of things already mentifamous in 1984. He was living at the sign or give pedestrians the right of way. done, apologized.

Mr. Grant, a short, fastidious man, for someone behind him. He never last person not to ask "Who's this?"

graduated from the old Technical High School (now the College of Office and Computer Sciences) and went to work at the old War Department. He was the last person to call it by that name. Then what he had been the last person to do. jogged. He was very proud of that.

driver to have signaled before turning. that he was the last person to do a to refer to a revenue enhancement as a Mr. Grant, known to generations of number of things. He was, for instance, tax increase and in 1984 called a Free-

> Dubbed "Mr. Last" by newspaper was also the last person to say "thank columnists, Mr. Grant made frequent you" to strangers and to hold the door appearances at the White House. He was appointed by President Reagan to opened his car door into traffic (the the Geneva arms talks, the Space Shutlast person not to do that) and was the tle program, the Pornography Commission and along with Frank Sinatra and when suspecting he had called a wrong Mother Teresa got an annual medal of some kind from the White House. He A native of Washington, Mr. Grant was the last person to be annually honored in this fashion.

After his move to Florida, school children visiting nearby Disney World came to see him. He would tell them

would assert.

Mr. Grant had other "lasts" to his credit. He was the last person never to have been in therapy, to have been married only once and to be absolutely sure he was a heterosexual. He was also the last person to have worn knickers in his youth and to have been in a movie theater with more than 100 seats. He claimed to be the last person to have paid less than \$2 for a box of popcorn, but scholars disputed that assertion. He was indisputably the last person to have gone to a "men's only" barber shop and, shortly before his death, he became the last person never to have

Even in speech, Mr. Grant compiled day in a nursing home in Osca- extinct customs take him at his word. cation and Welfare Department and oned, Mr. Grant was the last person to loosa, Fla., following a short In fact, the more they studied Mr. was the last person to call it by that read an entire book, eat hot pasta, say ice box or phonograph or (1974) illness. He was 84 years old and the last Grant the more apparent it became name, too. He also was the last person become engaged before marriage, never Victrola. Until the end, he called Vetehave a ham and cheese on a croissant, rans Day, Armistice Day, referred to and never wear colored underwear. Memorial Day as Decoration Day and "White is the only color for me," he never knew what President's Day was.

Until the very end, Mr. Grant regaled school children with the way things used to be. Just last Friday, he told some kids how he had been the last person to have eaten plain vanilla ice cream, to have had his groceries packed in a paper bag at Safeway and not to have been computer literate. None of the kids believed him and one of them

Mr. Grant is survived by his wife, Martha, of Oscaloosa, Fla., and a son, Walter, of Washington, D.C.

There were no last words.

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