

May 3, 2008

**REVIEW & OUTLOOK**
**Senator Snowbird, RIP**
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Former Ohio Senator Howard Metzenbaum, who died in March at age 90, was an ultraliberal as a politician but also a savvy and very rich businessman. Before going to Washington in 1976, he had made a fortune on parking lots.

As a three-term Democrat, he made his reputation in Washington by attacking big business and fighting anything that even hinted of deregulation. His attacks against Clarence Thomas in 1991 prompted a famous retort from the future Supreme Court Justice: "God is my judge, Mr. Metzenbaum, not you."



**Howard  
Metzenbaum**


But we come today not to judge the late Senator, only to praise him for one last act of personal financial acumen. Though a lifelong Ohioan, the Senator moved to Florida in 2002, according to a declaration of domicile filed with the Broward County Clerk's office in 2003. In doing so, he avoided paying his home state's income tax (top rate: 6.55%).

More important as he neared the end of his life, the former Senator also saved his family from paying Ohio's death tax, which features one of the highest state rates (7%) and lowest asset thresholds – \$338,333 – in the country. Florida famously has no income or estate tax, which is one reason other than the climate that it is home to so many northern-born retirees.

Howard Metzenbaum thus denied the state in which he lived most of his life a parting financial gift. But he has at least provided the rest of us with a teaching moment in tax policy. If a liberal lion like Metzenbaum is willing to relocate late in life to avoid his state's death tax, maybe living politicians in Ohio will better understand how their confiscatory tax laws are driving its citizens to warmer climes.

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