



The Record

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A Wonderful, Eccentric Teacher

By Dr. Jim Haas

A surprising delight of my junior year of high school in 1959 Ohio was chemistry taught by the certifiably eccentric Mr. Zimmerman. Mr. Z, as he was affectionately known, motored to school in an ancient Ford Model T with no top, the muffler around his neck streaming in the wind. The last Model T rolled off the assembly line in 1927, so his car was at least 32 years old, an antique by any standard. Not antique despite his 60 or so years, Mr. Z was tall, genial, and helpful, and had lost two fingers in a long-before lab accident.

Unsurprisingly, the first few days of class were devoted to lab safety and equipment. At one point, Mr. Z held up various pieces of equipment for us to identify: “John, what is this?” “A test tube.” “Joan, what is this?” “A Bunsen burner.” “Gary, what is this?” ... Silence and knitted brows. He tried again: “Gary, what is this?” ... Silence, then the slowly dawning light of inspiration. “Empty.” Well, yes, it was an empty beaker.

Mr. Z’s domain included a lecture hall with tiered seating and a lab with heavy wooden tables equipped with sinks and gas. A sizeable office with storage connected lecture room and lab. Several of us had heard from previous students that Z smoked a pipe in his office. Well, now, wouldn’t it be fun to catch him in the act? I volunteered to do the deed. The plan was, while we were busy doing lab work and he’d gone into his office and closed the door, to wait a few minutes and then knock with a question. I knocked and soon the door opened a few inches. He looked at me and I asked a question and then said, “Mr. Z, it smells like something’s burning in there!” The smell was pipe tobacco, possibly Prince Albert. He opened the door a little further and pointed



to his cover-up—a saltine cracker charring on a Bunsen burner. “I’m doing an experiment on the side to make a little money from the University” (Akron University, a powerhouse in science research). “I’m not supposed to do this, so please keep it to yourself.” I assured him I would.

I didn’t.

Mr. Z was a name-dropper, and his nuclear name drop, so to speak, was Albert Einstein. Previous students had told us how to get him to drop that bomb, so someone innocently asked if he’d done scientific work during the war. (“The war” always meant World War II. The more recent war in Korea was called a “conflict.”) He had, he told his rapt listeners, at Princeton University where he did research on extracting aluminum ore from the bauxite mud common in Ohio streams. He went on to explain it was a

classified military project involving chemists, geologists, and physicists, and that one day at lunch Einstein had suggested an experiment, but that he, Mr. Z, had said, “Al, that won’t work because....”

Really? Al? First-name dropping was nuclear escalation. We asked a history teacher whom we knew well if Z had really been at Princeton. He reported that yes, he apparently had been. Still, to be on a first-name basis with the world’s most famous scientist was stretching credulity.

One day I thought it would be funny to take a tea bag to school and brew some in a beaker during lab time. Mr. Z saw me drinking from the beaker and was not pleased. I’m sure Miss Miller, the first-grade teacher who had written on my final grade card that I was “a little too serious for my age,” *would* have been pleased.

Governor Kelly Releases Tax Cut Plan to Save Kansans More Than \$500M Over Next Three Years

Calls on Bipartisan Legislators to Join Her in 'Axing Your Taxes'

ROELAND PARK – Governor Laura Kelly today released her three-part 'Axing Your Taxes' plan to save Kansans more than \$500 million over the next three years. The comprehensive plan delivers on major campaign promises, including a push to immediately 'axe the tax' on groceries and eliminate the state sales tax on diapers and feminine hygiene products; create an annual state sales tax holiday for school supplies; and cut taxes on social security for retirees.

"I'm pleased to introduce a plan that axes taxes for Kansas families and retirees in a way that keeps our state's economy and budget strong," Governor Laura Kelly said. "By cutting taxes on groceries and diapers, school supplies, and social security, this plan will put money back in Kansans' pockets and create real savings for those who need it most."

Last spring, Governor Kelly

signed the "Axe the Food Tax" bill to gradually eliminate the 6.5% state sales tax on groceries, which is one of the highest in the country, starting January 1, 2023. If passed, the first part of her 'Axing Your Taxes' plan would supersede the gradual reduction and immediately zero-out the tax – as well as the state sales tax on other essentials like diapers and feminine hygiene products, which were not included in the 2022 bill.

The second part of the 'Axing Your Taxes' plan would create a three-day zero percent sales tax

holiday on school supplies, personal computers, instructional materials, and art supplies, every August. The holiday would provide relief to families and teachers gearing up for back to school and keep Kansas retailers competitive to surrounding states.

Right now, Kansans earning less than \$75,000 annually do not pay state income tax on social security income. But once they earn a dollar more – including through investments and life insurance policies – the entirety of their social security

income is subject to state income tax. The third part of Governor Kelly's 'Axing Your Taxes' plan would smooth out that cliff so no Kansan making under \$100,000 pays full taxes on social security.

These tax cuts are possible through Governor Kelly's fiscal responsibility and leadership during her first term as governor.

"I am calling on legislators of both parties to support these bills and provide practical financial relief to families and retirees across our great state," she said.

IRS announces delay for implementation of \$600 reporting threshold for third-party payment

WASHINGTON — The Internal Revenue Service announced a delay in reporting thresholds for third-party settlement organizations set to take effect for the upcoming tax filing season.

As a result of this delay, third-party settlement organizations will not be required to report tax year 2022 transactions on a Form 1099-K to the IRS or the payee for the lower, \$600 threshold amount enacted as part of the American Rescue Plan of 2021.

As part of this, the IRS released guidance today outlining that calendar year 2022 will be a transition period for implementation of the lowered threshold reporting for third-party settlement organizations (TPSOs) including Venmo, PayPal and CashApp that would have generated Form 1099-Ks for taxpayers.

"The IRS and Treasury heard a number of concerns regarding the timeline of implementation of these changes under the American Rescue Plan," said Acting IRS Commissioner Doug O'Donnell. "To help smooth the transition and ensure clarity for taxpayers, tax professionals and industry, the IRS will delay implementation of the 1099-K changes. The additional time will help reduce confusion during the upcoming 2023 tax filing season and provide more time for taxpayers to prepare and understand the new reporting requirements."

The American Rescue Plan of 2021 changed the reporting threshold for TPSOs. The new threshold for business transactions is \$600 per year; changed from the previous threshold of more than 200 transactions per year, exceeding an aggregate amount of \$20,000. The law is not intended to track personal transactions such as sharing the cost of a car ride or meal, birthday or holiday gifts, or paying a family member or another for a household bill.

Under the law, beginning Jan. 1, 2023, a TPSO is required to report third-party network transactions paid in 2022 with any participating payee that exceed a minimum threshold of \$600 in aggregate payments, regardless of the number of transactions. TPSOs report these transactions by providing individual payee's an IRS Form 1099K, Payment Card and Third-Party Network Transactions.

The transition period described in Notice 2022-10, delays the reporting of transactions in excess of \$600 to transactions that occur after calendar year 2022. The transition period is intended to facilitate an orderly transition for TPSO tax compliance, as well as individual payee compliance with income tax reporting. A participating payee, in the case of a third-party network transaction, is any person who accepts payment from a third-party settlement organization for a business transaction.

The change under the law is hugely important because tax compliance is higher when amounts are subject to information reporting, like the Form 1099-K. However, the IRS noted it must be managed carefully to help ensure that 1099-Ks are only issued to taxpayers who should receive them. In addition, it's important that taxpayers understand what to do as a result of this reporting, and tax preparers and software providers have the information they need to assist taxpayers.

Additional details on the delay will be available in the near future along with additional information to help taxpayers and the industry. For taxpayers who may have already received a 1099-K as a result of the statutory changes, the IRS is working rapidly to provide instructions and clarity so that taxpayers understand what to do.



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By Sharon Hoover

Comin' & Goin' Turner Style

on the first Wednesday of each month. They are starting 2023 with a new email list for this program, so you must register for the 2023 K-State Garden Hour webinar series if you wish to continue to receive the monthly Zoom link. If you have missed any of the previous programs, you can watch all of them anytime (<http://ksre-learn.com/KStateGardenHour>).

South Branch Library is hosting a Red Cross Blood Drive on Wednesday 28, 2023 from 12:30pm to 4:30pm. Open to Adults and Senior Adults. Disclaimer - The library system documents library programs, events, photos, videos for promotion purposes or to document library activities. Notify staff if you prefer

not to be photographed.

South Branch Library is holding two KC Adult Learner Scholarship Presentations for those who wish to pursue an associate or bachelor's degree. Open to teens, adults, and seniors who are 18+ and a high school graduate or equivalent. The dates and times are Wednesday, January 4, 2023, from 3pm-5pm and Saturday, January 7, 2023, from 10am-12pm.

Since we are all enjoying the holidays, this may not be the time to list this job opening but for those looking for work after the first of the year, it may be just the thing. The Juvenile Detention Center is looking for Juvenile Detention Officers. Qualifications are High School graduate or GED,

at least 21 years of age, college or work experience in human services or juvenile development and must pass a background check. Pay starts at \$20.01 per hour with Medical Insurance, 3 1/2 days off per week. paid time off, and retirement plan.

The temperature outside is hovering around 9 degrees, so it is time for me to grab a hot chocolate and curl up with a book for an hour. Company is coming this evening and I need to be rested for my guests.

Until next time, HAPPY NEW YEAR, stay safe and be kind to those around you. Continue to pray for the brave Ukrainians fighting for the right to remain free.

Yesterday, I received the 2023 Garden Hour Webinar schedule. The first session is January 4. The topic is "Gardening Myths and Misconceptions" presented by Pam Paulsen, KSRE Reno County. As in 2022, the webinars will be at noon Central Standard Time



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Warning: Extreme Winter Weather Will be Life-Threatening for Pets

The Humane Society of Missouri's Animal Medical Center of Mid-America shares important safety tips to ensure pets are kept safe and warm during this extreme winter weather

Over the next few months, we will see temperatures and wind chills well below freezing that will be life-threatening to both humans and pets. During this extreme winter weather, the Humane Society of Missouri is urging everyone to keep their pets safe and remember our lifesaving motto:

35 Degrees and Below, Protect

Fido!

Remember these six tips to protect pets in extreme winter weather:

1. Bring pets inside: Pets cannot be outside for long periods of time in this weather. The common misconception that fur protects pets in cold weather is just that, a misconception! Just like people, cats and dogs are susceptible to hypothermia and frostbite and should not be left outside in the cold for prolonged periods of time, no matter the circumstance.
2. Provide Shelter: If there are no other options and animals

must be left outdoors, owners must provide a well-insulated, draft-free, appropriately sized doghouse with a sturdy, flexible covering to prevent icy winds from entering, ideally with blankets and a heat lamp. Adequate shelter is mandatory by law.

3. Check paws for injuries: Upon coming inside, check your animal's paws for signs of cold-weather damage, such as a cracked paw pad, redness between toes and any bleeding, as well as chemicals such as rock salt.

4. Layer up your pup: If your dog has a thinner coat or seems bothered by cooler temperatures, consider a sweater or a dog coat. But be careful – a wet sweater or

coat can actually make your dog colder, so keep it dry.

5. Schedule a winter wellness exam: If your pet has not visited the veterinarian for their annual wellness exam, don't delay. Cold weather may worsen certain medical conditions such as arthritis, so bring your pets into the vet right away!

If you see an animal in danger from this extreme weather, call your local police and the Humane Society of Missouri Animal Cruelty Hotline immediately at (314) 647-4400. For more information on how to care for your pets during cold weather months, visit the Humane Society of Missouri website at www.hsmo.org/protectfido

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YOU are invited

Anyone who believes in the mission of The League of United Latin American Citizens LULAC is eligible to join us. Being part of the conversation will bring us together with all of society.

Wikipedia:

The League of United Latin American Citizens (LULAC) is the largest and oldest Hispanic and Latino civil rights organization in the United States.[2] It was established on February 17, 1929, in Corpus Christi, Texas, largely by Hispanics returning from World War I who sought to end ethnic discrimination against Latinos in the United States. The goal of LULAC is to advance the economic condition, educational attainment, political influence, housing, health, and civil rights of Hispanic people in the United States. LULAC uses nationwide councils and group community organizations to achieve all these goals. LULAC has about 132,000 members in the United States.

Council 11085 has LULAC members in the counties of Douglas, Johnson and Wyandotte (Kansas) – Clay and Jackson (Missouri).

Join us in monthly Zoom meetings – the second Tuesday of each month at 7 p.m.

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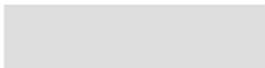
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