

Over&Out

The last word of the week



Don't even look at the stuff above this line.

If we ran the IRS

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It seems like everything is taxed these days: our cigarettes, our beer and, of course, our income. Yet the people who inflict havoc on our day-to-day lives get by without paying a penny. Maybe we'd feel a little less bitter about giving up our hard-earned ducats if these pains in the urban ass were taxed, too. **By Joel Reese**

Step 1: Entertainment impediment tax

You and your date head out to see the new *Star Wars* movie on its opening weekend. You're running late, and discover there's a hitch with the last two seats in the house: Three dudes have covered them with coats, hats, shirts and traffic cones, because sitting immediately adjacent to one another would undoubtedly mean they are gay.

TAX: They must dance shirtless at Jackhammer for 20 minutes on Saturday night.

Step 2: Air befoulment tax

You're quietly enjoying a drink at a bar when several men, clad in suits that cost more than your car, order top-shelf booze and break out the obligatory cigars. They puff away loudly and proudly, celebrating the successful liquidation of a Third World country's economy, carried out while flying back from a glorious weekend of baby-seal clubbing. Soon the air is befouled with their sanctimonious laughter and back-clapping. Even more offensive is the stench of their cigars, which smell worse than William "The Refrigerator" Perry's hotel room after a night in Tijuana.

TAX: They must spend a night in William "The Refrigerator" Perry's hotel room in Tijuana.

Step 3: Canine-induced coronary thrombosis tax

You're walking home from the EI, lost in after-work reverie, when a massive, bloodthirsty pit bull/Doberman/Shetland pony mix sprints to the edge of its yard, woofing and snarling while dismantling the flimsy fence one board at a time. After defibrillating yourself, you dry your trousers and pick up your belongings with trembling hands, then stumble onward while the dog continues its unholy bellowing.

TAX: The owner must pack his BVDs with raw hamburger, then "play" with his dog.

Step 4: Unnecessary queue blockage tax

You are in line at the drug store and the scooter-driving senior in front of you has presented a family heirloom coupon from 1902. Authenticating this piece of parchment requires a historian from the University of Chicago, a notary public and three managers, who have just been paged for the fourth time. You're simply trying to buy a bottle of water so you can break the 20 you just got from the ATM so you'll have correct change for the bus that's pulling away from the curb...right...now.

TAX: She is locked in a storeroom alone for one hour, with no one to look at the photos of her grandchildren.

Step 5: Personal-space infringement tax

You've left work early and hurriedly chowed your dinner, just so you could get to the Yo La Tengo show early enough to claim a spot right in front of the stage. You stand patiently through two uninspired opening acts to maintain your prized real estate. Just as the lights dim, a broad-shouldered lout and his adoring girlfriend muscle their way through the crowd and wedge themselves into the nonexistent space in front of you, the edge of the dude's backwards-turned fraternity cap getting just close enough to poke you in the nose several times. They spend the rest of the concert making out and engaging in arrhythmic fist-pumping and pogo-jumping.

TAX: They're tossed into the mosh pit at the next Slipknot concert.

Step 6: Public-transportation seat-hoarding tax

You crowd onto a packed train and spot an empty seat... then see the spot is taken up by a Gold Coast baroness' shopping bag. She studiously avoids your gaze, but after you finally catch her eye and politely ask for the seat, she heaves a soul-weary sigh as if her bags are really tired from being carried around all day.

TAX: She is barred from admittance to Neiman Marcus for one calendar year.