Making tax law is always pretty simple despite the arcane references to S corporations, pass-throughs, carried-interest deductions and the like, which define the ways that lots of rich people get their income. Whether you are a Democrat or a Republican, you cut taxes for your favorite people and, if you think you need to show that you are a deficit hawk, you make up some of the revenue loss by raising taxes on the less favored.

It is as simple as that. It was that way in Jimmy Carter's tax reforms in 1978 and every round of tax cutting or "reform" since then, including 2017.

If you cut the top tax rate on C corporations—that is most of the biggies—from 34 percent to 15 or 20 percent you know it's going to leave billions more in corporate treasuries for the owners and managers to divvy up as they please. If you sharply cut the tax rate on the owners of pass-through companies, which are the vast majority of U.S. businesses, it doesn't take a Harvard economist to know who will be the primary beneficiaries: the men who own them. The Republican senator from Wisconsin warns that he might block passage of the Republican tax cut in the Senate unless other businessmen (like himself) get the same kind of tax cut that the big corporations are going to get. By the way, pass-through entities already get better tax rates than wage and salary earners. Americans for Prosperity, the Club for Growth or the chamber of commerce will explain to you why that is just and smart.

If you are in the middle class and you see that Congress is about to increase the standard deduction and the child tax credit and that the new personal tax rates might affect your income bracket positively, you expect that you will be paying lower taxes, as President Trump promised. But if you read farther and see that much of the benefit will be taken away starting soon after the 2020 election, you know that in the long run you will be paying higher taxes. They have to take away your tax benefits to make the long-term deficit numbers come out right.

Tax specialists like the Institution for Taxation and Economic Policy and the Joint Committee on Taxation applied the changes proposed in the House and Senate bills to the IRS's 2016 income and tax computations and project that over the next decade both will produce tax increases for the bottom 60 percent of Americans and tax cuts for many of the rest, but mostly for the top 1 percent, just like your common sense tells you they would.

That leads, finally, to my point. While determining the big winners and losers from "tax reform" is usually a no-brainer, the political marketing and tinkering with the code are dark and impenetrable arts.

Take an example that is close to home. To hold deficit increases under $1.5 trillion so that a tax bill can pass the Senate with 51 votes, congressional tax authors must raise government revenues in a few ways, like getting rid of some itemized deductions that now save taxpayers billions. So they hit on eliminating the writeoff that people get for their state and local taxes.

But wait, thought the chairman of the tax-writing House Ways and Means Committee, Kevin Brady of Texas, and two other Texans on the committee, that will mean a whopping tax increase for middle- and upper-class Texans. See, Texans pay exorbitantly high property taxes, more than triple what we pay in Arkansas. States raise their money in different ways. Texas doesn't have a personal income tax but raises the brunt of its revenues through property taxes, corporation taxes and extremely high extraction taxes on its rich mineral deposits.

So they changed the bill to keep deductions for property taxes but to end them for income taxes, which tend to be higher in Democratic-voting states and a few others, like Arkansas. Texans will get big federal tax cuts; the quarter-million Arkansas families that itemize will pay more.

There are more such intricacies. Taxation is always a product of political gamesmanship.

The boldest marketing game involves persuading rank-and-file conservatives, mostly Republicans, that cutting corporate and pass-through business taxes is going to enrich them and not just the owners and executives. Polls consistently show that a vast majority of Americans, including most Republicans, believe that taxes on corporations and very high incomes have come down far too much the past 40 years.

So, the authors, backed by business groups, say the tax cuts will spur corporations and business owners to give big pay increases to their workers and start new product lines that will put millions more people to work. Never mind that it has never happened before—similar tax cuts in 1981, 1986 and 2001 were followed by recessions—and that corporate profits and reserves are already at record highs after the small 2013 tax increase on the rich.

How tax cuts for the business class and the idle wealthy will spread wealth across the continent is too complicated for anyone to explain. But polls last week showed that while most Americans don't believe they will, most self-identifying Republicans are true believers.