

idea as to what kind of crop we are going to have. We have a pretty good idea what kind of commodity prices the farmers will market that crop which will directly have a bearing on the sales tax or the use tax. So this idea of a stable tax rate that Senator Lewis presented in his argument, I have some misconceptions about that because of the fact that this state cannot go into debt....

SENATOR BARNETT: One minute, Senator Dworak.

SENATOR DWORAK: ...which I think is one of the soundest things our constitutional formers have indicated, the fact that it cannot go into debt means that we have to have tax rates sufficient to generate revenue. Now to make them high so that we get cushions, that is bad too. I would rather have the taxpayer have that money in his pocket just as long as he can have it in his pocket rather than operate on cushions and developing surpluses. So those two things can only be adjusted by a very flexible mechanical system which is directly tied to the economy which is what we have right now. To have the State Board of Equalization, Mr. President, set those rates takes away that flexibility.

SENATOR BARNETT: Senator Nichol and then Senator Carsten. Senator Nichol, on the Senator George amendment please.

SENATOR NICHOL: Mr. Chairman, members of the Legislature, I would like to ask Senator George a question. Doesn't your amendment say that not prior to March 1st. In other words, it would give fifteen days additional time, is that what it says?

SENATOR GEORGE: Senator Nichol, the amendment is in the Journal on page 569 and 570. On or before March 1 of each year.

SENATOR NICHOL: So that would give us fifteen days more ahead of the 15th.

SENATOR GEORGE: It will give you up to two months.

SENATOR NICHOL: Two months?

SENATOR GEORGE: Well, we start in January. March 1, so there are two months...

SENATOR NICHOL: But we can still pass that kind of legislation after that date, can't we? It doesn't say a thing about...we can do it all after...

SENATOR GEORGE: Sure, you can pass A bills but you have set the rate, and on Final, you might have to take your pick of which bills you consider more important.

SENATOR NICHOL: I understand that.

SENATOR GEORGE: Of course, we did set the rate. All, Senator Nichol, I want to do is I want to prevent one thing, that we just go ahead and pass appropriation bills, and on Final and the last days in the session, we total them up and then we get together as the last thing we do here, we pass the tax bill.