

pay for it that day but you sign a contract with a known amount. Most of you, I would assume, know you are committing yourself to a 3% sales tax if it is outstate but if by January 1 the Board of Equalization has increased the, by virtue of appropriations of the Legislature, increased the rate to 4%, your car is delivered on January 2nd and that is the day you would pay for it, that is the day you would pay the additional 1% in sales tax too, the identical same position that the contractor is involved here and I see no logic to separate this one instance out and then pretend that it is not comparable or similar to a whole host of citizens can find themselves in throughout the state when a sales tax rate is in effect. And I particularly see no point in this law when there is a remedy without a new statute and I would think that it is ill-advised to do. Finally, I also suggest that maybe this is only the step for some other. Yesterday evening I went down and was reading my mail. I was rather struck by the fact that here was a letter from a group suggesting that 278 was a good vehicle for some other exemptions that they had in mind and I suppose I could think of a dozen things that might be good to put on 278 too, all justified unto themselves but when you look at the total picture then, I think it is poor public policy and I would hope the body would see fit not to advance this bill to become law because if there ever was a bill introduced that is not needed, this is it because a remedy is available in the contract as it originally is signed and it would be consistent that that remedy is consistent with the intent of the legislation of sales and income tax when it was originally introduced and for that matter, still stands. I would urge the bill not be advanced.

SPEAKER MARVEL: Senator Marsh. Is Senator Marsh in the room?

SENATOR MARSH: I had an inquiry I wish to address to the introducer.

SENATOR GOODRICH: Yes.

SENATOR MARSH: Is there a minimum? In other words, if there are just a few dollars involved are we going to go through the paper work? Most of the time I would assume that these would be a number of dollars involved if someone would, but would there be a minimum of say \$20 or so so that we don't have to go through a lot of paper work for a very small amount? \$10, whatever?

SENATOR GOODRICH: Senator Beutler and I were just talking about this particular thing and we were talking about adding the word "written" for example so that the contracts would have to be written, number one. I have no objection