

spectrum of tobacco products as this one. So if the amendment is stricken this time, I think that in the future if a tax is going to be left on cigarettes serious thought should be given to extending it to these other products. And it is not often that a Revenue Department will express its lack of competency to carry out additional work of the kind that it is already doing, to talk about the inability to deal with a computer program which it is already dealing with, talking to members of the Legislature as though they are magicians and we are an awe-struck group of little children who can be distracted with a left hand while they do the trick with the right hand. Frankly I believe that the Revenue Department can implement this tax. Although I don't believe Senator Carsten was influenced by the tobacco lobby, I think there are people in other divisions of the government, notably the Executive Branch, who have been influenced by the tobacco lobby. I don't even think Senator Schmit would care that much if this tax stayed on. He smokes a lot of cigars. One of his cigars would make a lot of cigars for the average person and I don't think this tax would stop him from smoking those cigars. Senator Schmit sees his cigar as an extension of his personality. He is a fiery, smokey individual, or however way you would want to say it, but in all seriousness...

SENATOR CLARK: You have one minute.

SENATOR CHAMBERS: ...you have to consider whether or not you believe the Revenue Department is incapable of implementing this tax which is similar to taxes that they are taking care of now, whether or not they can program their computers which they already are programming, and whether they are as incapable as they indicated that they are. If you think they are incapable, you have no choice other than to return the bill. Frankly I think they can do it and my vote is going to be an expression of confidence in their ability.

SENATOR CLARK: Senator Hefner, and then Senator DeCamp.

SENATOR HEFNER: Mr. President and members of the body, I rise to support the Carsten motion. I think Senator Chambers was rather surprised himself yesterday when it passed. Anyway he had a big smile on his face and we don't see that too often. But anyway getting back to business, well, I did not vote for this amendment yesterday and I don't feel that it would be fair to put an 18% tax on tobacco. I feel that we would have a lot of problems. Who would pay it? Would the manufacturer pay it? Would the dealer pay it? Would the retailer pay it or who would pay it? I think that if Senator Chambers really wants this