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that would be picked up by anybody. Anybody that goes through the state and buys something helps to pay for it, that sort of thing. So I would urge the adoption of this amendment based on the fact that if you are going to adopt a sales tax of a half of a percent statewide, which is the essence of the Warner amendment, then what you are doing is you are taking something away from the general public without giving them back something at the same time, unless we adopt this amendment. If we adopt this amendment, we are then giving them back a refund or elimination of the tax on food which is something that they can see and they can feel in their hot old hand. At the time they are paying the extra half cent they are also eliminating the sales tax on food which means that the very poor of the state then have maybe a dollar, dollar and a half, two dollars to buy more groceries. This, for example, we will then be in a position rather of levying the tax on the local people to make up the lost revenue to the urban areas. It is not a statewide levy, it is the option...the extra quarter of a cent here is the option of the local urban area and they can either levy it or not levy it as they see fit. If they need it, they will levy it. If they don't need it, they won't levy it. But at least then they won't have lost the revenue without having a way of getting it back. I would strongly urge that we adopt this amendment so that we are then giving back to the individual people something at the same time that we are taking away from them the extra half a cent statewide basis. I strongly urge the return of the bill for the adoption of this amendment.

PRESIDENT: The Chair recognizes Senator Warner.

SENATOR WARNER: Mr. President and members of the Legislature, again I would rise to oppose the proposal in two simple points. If you want to exempt some things then keep in mind that you are also going to increase the rate. There is nothing magic about it, you have to raise...the state is going to raise X amount of dollars if you want to exempt some of the things, then instead of a half percent you are going to probably be talking about one percent. Don't forget the fifty-fifty test, Senator Newell. The fifty-fifty test would require an increase in the sales tax rate more than a half percent in order to have the same amount of revenue. I don't think you want to impose another half percent on all the other items that people have to buy in order to exempt it on food. One other thing I want to say while I am up so it is clear. The only time that the Legislature reduced the income tax, I made the motion, Senator Newell, and at that time there was no provision in