delivers tax free fuel into these tanks. They can go ahead and use some of this fuel in their vehicles. Also, persons that heat their homes, for example, they can have a little pump on there or siphon and fill their diesel cars with it because it is practically the same fuel. Number 2 heating fuel can be used for diesel fuel, or the person that heats their home with propane, you can have a pump on that tank to fill your car or pickup. There are many people that are converting vehicles from regular gas to propane, especially since propane gas is quite a little cheaper than your regular or unleaded gasoline. Also I feel we have some abuse coming from farmers and, of course, these farmers have tanks that have diesel and propane fuel in them. And so the Revenue Committee feels that this is quite serious and we should try to do something about it and this is why we have come up with a bill to try and answer some of the questions that we have. We are working on an amendment now that we will present to the bod; on Select File. I feel that those vehicle owners who fill their vehicles from bulk tanks should have to buy a ticket or a sticker and this would be mandatory and this sticker would cost...and the cost would vary according to the weight of the vehicle. We have also set a penalty at a \$1000 and I think this is the way it should be because if we have a penalty great enough well then people will not use tax free propane or diesel fuel in their vehicles. I feel that we need to work on tightening up our special fuels tax laws.

SENATOR LAMB: One minute, Senator.

SENATOR HEFNER: And I realize that this bill will perhaps not be a perfect bill but we need to start someplace. The Petroleum Association has told me that they will work with us in trying to implement a new law. There has also been proposals talked about like taxing all the propane, taxing all the middle distillates like we do gasoline. But this is a terrific problem because any more we use so many gallons of fuel. Take for instance a homeowner that heats his home with fuel oil. If he uses a thousand gallons and we tax him on it, that means that he would have \$179 tied up. A farmer that uses ten thousand gallons a year would have \$1,790.

SENATOR LAMB: Your time is up, Senator.

SENATOR HEFNER: Okay, thank you. I urge you to support this amendment.

SENATOR LAMB: Senator Sieck.