

issue, and I, of course, have promoted the idea of an income tax rebate tax relief program, and a number of other changes to our income tax system. That is the area I think tax relief is needed. I think property tax relief is also needed as well, but I am also cognizant of the fact that income tax relief can be provided on a one-time basis if we talk about rebates, where sales tax relief is something that we have to think about on an ongoing basis, and it is in that context that you have to talk about the tax situation. Now I understand that right now there is \$221.8 million in our General Fund balance with a cash reserve balance of \$50.1 million. Now with that sort of a figure, you are talking about over \$270 million in the state's checking account. I think you can see why the argument can be put that we can provide this property tax relief unto itself, but I raise the same issue that I think Senator Warner and Senator Moore and others are raising, that we have to look at it in a broader context and understand that there are many other issues involved. Now one of the reasons we haven't had the property tax relief that people want to have, as we have talked about the failure of the Legislature to act on this, is in part because of the fact that I think all of us recognize that income and sales tax increase is tied to any significant property tax relief. We can have Band-Aid approaches and we can get by with that, but I think if you really want to talk substantial property tax relief, you have got to be talking about that issue of sales and income tax increases. That is, right there, the first reason you don't see property tax relief. I don't think very many of us are too interested in income and sales tax increases. At the same time, many of us have voted for that in the past to provide property tax relief but it is a tough thing to do. In addition, property tax relief includes questions about school aid formulas, and how fair they are, whether the whole state gains or loses or part of the state gains or loses, and those issues have divided this body and this state time and again. School reorganization is a very important part of the issue and how that plays into property tax relief is very important, and, again, some areas of the state gain, some areas of the state lose by not recognizing this school reorganization issue, and that is a very tough issue. And schools, whether it is school aid or school reorganization, are the big part of property taxes, and so you don't see relief because of the complexity and difficulty of those issues. Now different functions that the counties have, for instance, that ought to be state functions...