

accomplish the same thing, admittance to the facility.

SENATOR HALL: That's correct but you would also pay...if there was a...currently, if there was a, for example, a Playhouse, as Senator Crosby used as an example, where you buy an annual membership, you pay sales tax. That's figured into the cost when all it does is provide you admissions to an event. That...the difference in distinction comes out where there is additional provisions that are provided by that annual dues or annual membership. In the case of the Joslyn where she asked me the...what additional types of things are you entitled to, and I'm entitled to go to a number of different of other events, plus I have the ability to make decisions through the voting process with regard to the direction that the Board of Directors will take on issues that come before it. So that's what the Revenue Department uses to draw the distinction.

SENATOR CONWAY: But through some cost accounting provision, or whatever, there is no value assigned to that admission you would ordinarily pay sales tax on, et cetera...

SENATOR HALL: Correct.

SENATOR CONWAY: ...et cetera. So you really are treating admission differently as to whether you do an annual membership versus an occasional visit and pay an individual ticket to enter the premises.

SENATOR HALL: Again, yes or no. If...if...what has happened is there is...they have determined that in some cases the...the annual membership is nothing more than an admissions, an annual admissions fee, and then they have said now that is subject to sales tax. And most entities have said that's not a problem. No question. We agree. We'll just figure the sales tax into the cost. On a daily basis, your \$1.50 admissions, there is sales tax that's added on top of that that's collected. That's currently done at the zoo right now or at Joslyn, for example, when someone would go and walk in, pay at the gate, that would be figured into their gate admissions.

SENATOR CONWAY: You are at the point though where you kind of wish Senator Lindsay was here, rather than...

SENATOR HALL: No, Senator Conway, I enjoy your questions, I really do.