

the other day discussing this with the Department of Revenue. Of these 12 dealers, in the last year and a half, they have lost approximately \$5 million in sales that they are sure of, which would come out to approximately \$200,000 in sales tax that this state lost. That is just 12 dealers in sales that they know they lost. I feel this amendment could easily pay for itself. I feel it would pay for itself, but I am kind of uncomfortable in offering it. I think we should just be able to give the direction to the Department of Revenue and say this is a priority with the Legislature, this is a high-dollar item and we are losing lots of money and putting our implement dealers on the border at risk. But I feel they are blowing smoke at me, they are telling me what they are doing, they are doing a lot of audits. They say you don't realize, myself, I don't realize the extent of the diamonds and the furs and the computers, et cetera, et cetera, that they are auditing and they are high-ticket items that I just don't understand, and I will be honest with you, down in the 1st District, we don't understand the loss of sales of computers and diamonds and furs. We don't understand that at all, but I do feel that the implement dealers, and the implement sales would amount to a very large number, if you total them all up, and that is why in my amendment I am asking for this. I think we can get it done. We get some implement dealers audited, get some collections made, I feel the \$80,000 will be recovered quite easily. A combine nowadays runs anywhere from 70 to 100 thousand dollars. A tractor, new tractors, we are speaking, can run from 30 to 70 thousand dollars. That is a lot of sales tax loss, folks, and we have got a lot of farmers that, right or wrong, are doing it, and the Revenue Department complains that the implement dealers come to them and give them all these examples of lost sales but refuse to provide names to them so they can go out and enforce their auditing procedures. Well, folks, that is not the way it is supposed to work. That is not the way it is supposed to work. These people, if they did that, if they did that, they would not only lose the sale of that one person, they would lose that person's brother, sister, father, mother, neighbor, everyone. They would lose all the sales of all those people. So it is not the job of these dealers to report these people. It is the Department of Revenue's duty to go out and conduct these audits. Possibly, East Germany and other places like that would insist that their citizens go out and squeal on each other in instances like this but I don't think we are a police state yet. I am really concerned that they collect...they collected \$50,000 off of one implement audit they did last year, so that