

amendment is that he is willing to give them \$80,000 for two more auditors for not doing their job, I guess. My point would be that it doesn't make a lot of sense to reward them for not doing their job and, ladies and gentlemen, I will be real honest with you. The Revenue Committee had discussion after we were finished with our bills for the year, and we talked about what we felt was the unwillingness of the Revenue Department to discuss issues of any nature with the Revenue Committee before us in a public hearing format. There was very little over the last two years, and it just happens to coincide with my tenure as chairman of that committee, and I don't know if that has anything to do with it, but there has been very little cooperation on the department's part with regard to questions that we have asked, discussions of legislation that has been introduced and, to be quite honest with you, they have attended I think virtually all of the hearings but have offered no input unless it was something that they were supporting on behalf of the Governor or we specifically asked them to come forward and testify. I have not had that same kind of relationship in other committees that I have sat on with any of the other departments. I don't know what other chairmen or members of other committees have had to deal with in terms of their respective state agencies that they have dealt with, but I have been, frankly, very disappointed with the willingness, the lack of it, on the part of the Revenue Department in just discussing impacts on legislation and how they will affect the Revenue Department, how they will affect the state, how they will affect our revenue base. There has been very little input unless we have, basically, pulled them out of the back row and said, please come forward in a neutral capacity and testify on this issue. So I know exactly how Senator Morrissey feels about this. He is totally frustrated and has finally come up with, basically, the only option he has left, and that is to offer them a carrot to say, now, look, here we will pay you to put these two new auditors on staff so you will go out and do your job, because they have just flatly refused to do it. I disagree with that concept of addressing the problem. I think what we ought to do is we ought to pass a resolution that, basically, demands the Department of Revenue, intent language that says we should ask them to go out and do exactly what Senator Morrissey wants them to do in this amendment to the committee amendments, but not supply the funds for it because there is no good reason on the part of the Revenue Department to say they can't do that. It is my feeling that they have plenty of staff to do that. They have not, in any way, proven otherwise, and I think it is a shame