

that this one department, and I only label it as this one department, has just totally felt that they can go about their business in any way, shape, or form they have to without answering to the Legislature. And Senator Morrissey's meeting with them a number of different occasions, talked to them about this issue since he has been down here, talked to members of the Revenue Committee about it,...

SENATOR HANNIBAL: One minute.

SENATOR HALL: ...but there has been no response and he has been left only with this option to say, look, I will give you the money if I can get it put into the budget, so this gets answered. That is, in my estimation, a course of last resort. It is not one that we should take. We should strip the funding from it and put the intent language in that demands them to carry out these audits because I do agree with the issue that the amendment deals with.

SENATOR HANNIBAL: Thank you, Senator Hall. Senator Moore, please, followed by Senator Korshoj.

SENATOR MOORE: Yes, Mr. President, and members, my-oh-my, as I sit there and listen to Senator Morrissey's opening, I thought if I had closed my eyes and dreamed a little bit, I could remember Senator Vard Johnson sitting right back there one Monday morning in 1987 saying if you spend, at that time it was \$300,000 for '87-88, 400 and some odd thousand dollars in '88-89, if you spend this money, you are going to more than get it back in all you collect. The same argument, the same... I am sure I make Senator Morrissey proud of that accusation. I understand that, but, as I say that, I do stand to oppose Senator Morrissey's amendment, not on its merits, as usual, but it comes down to this. You know, right now, as Senator Hall mentioned, the Department of Revenue does some of this type of work. Matter of fact, there is \$2.5 million in the Department of Revenue's budget for auditing. Of that \$2.5 million and an 82 person staff, half of it goes for auditing use tax and 25 percent of it goes to auditing sales tax. You are spending, you know, arguably \$2 million on attacking this problem right now. Senator Morrissey had a good argument saying, he said, but as they doing that, they are not attacking my problem which is border bleeding when it comes to sales tax on farm machinery, a legitimate problem, but just like I will sit here and say to the university is that, you know, come on, if it is that big a