

the intervening time, we have begun slowly but surely to create a system of tax credits. We have one now in recognition of child care. We are going to have more over time it looks like, and here is another one. They all have rational, sensible public policy purposes, but if you take them one at a time and add them to your tax code, your tax code gets very, very complex.

SPEAKER BARRETT: One minute.

SENATOR LANDIS: It starts hurting some people and helping others, to fall on people certainly less than uniformly. It becomes the kind of situation where five or eight, I guess maybe eight or ten years ago now, Ronald Reagan came in and said, gosh, let's just throw all of those old systems out and simplify the tax codes, and it was successful because the tax code had become so complex with so many exemptions. Open up your tax code, take a look at the sales tax exemptions, and look at how many we have built in over time to our sales tax code. Once you start that process, it is very easy to continue. We should stop that same kind of phenomenon from occurring in our income tax. The previous wall that we had, linkage to the federal system, has now...

SENATOR LABEDZ PRESIDING

SENATOR LABEDZ: Your time is up, Senator Landis. Your time is up.

SENATOR LANDIS: Thank you.

SENATOR LABEDZ: I am sorry. I just took the Chair, otherwise I would have warned you at the minute. Senator Schmit. He is waiving. Senator Abboud. Senator Hall.

SENATOR HALL: I will wait and close.

SENATOR LABEDZ: There are no further lights, Senator Hall, you may close.

SENATOR HALL: Thank you, Mr. President, and members. The amendment, as it has clearly I think and very honestly been pointed out by Senator Landis, is one that deals with a tax deduction. We have been talking tax credit but it deals with a tax deduction, which means that you put those numbers in, those