

trying to, in this bill, take out a piece and hope that we stop the problem. I don't know that we will. I don't know that we are going to be able to because here is yet another example of what you are going to be faced with, and more down the road as other types of action comes away, congressionally, judicially, or just through the statutory process of this Legislature. I really think we have got to rethink about where we want to go. There is two directions. We can keep going down this road of exemptions, or we can try and back up, reestablish the tax system, reestablish the base, and try to get a fair and just tax system, which we, obviously, don't have right now, and this is the whole basis of the court decisions that are putting us in this condition. I just really wonder about the problem. The fact that we weren't able to get a sunset, it seemed like Senator Hall, Senator Ashford, and myself were the only ones concerned about this, I understand why evidently we can't have a sunset but it is another example. If you go down the road and another exemption is given, it is permanently in the statutes, no sunset. A court action follows, more decisions, more types of Lindsay's amendments come up. I think we are in a mess here and I think we really have had ourselves in a straitjacket all along, not being able talking about the whole real basis of why we are here. The finger in the dike is there and we are trying to do what we can but, frankly, that dike is about to break and bad things are about to happen.

PRESIDENT: Thank you. Senator Warner, please, followed by Senator Hall and Senator Ashford.

SENATOR WARNER: Mr. President, I would oppose the addition of this amendment for a number of reasons. I hesitate almost to mention it but I don't think it is in the call, which I suppose someone would argue, but if it is not, I recall the comments that were made on the floor here yesterday, I believe by Senator Landis, who talked about the multitude of bright attorneys who are looking for loopholes, and I suspect that to throw this in in addition to what the bill originally was designed to do is just another potential avenue. I concur apparently with the Revenue Committee who did not include it and it was offered at the hearing, so I assume they made a decision it should not have been added. There is, as I understand, a significant difference in the federal act that affects air carriers and the 4-R Act that affects railroads. If you go into Section (d), as I understand, is the major difference. It is not an emergency. There is not a court injunction as is true of the rolling stock,