

way that those changes can be effected in the short term is if the corporate community represented by the chambers of commerce across the state primarily stop taking a negative view towards dealing with our problem, but take a positive view and become creative and imaginative and help us as legislators try to find a solution to our problem. For the four years I've been here I've said on this floor over and over again, I realize that these chambers of commerce and business organizations have constituencies to represent, and in many cases they are very small interests, one type of association versus the other, but it seems to me that we've come to a point in our state when we can no longer afford the luxury of that kind of approach. The only way we're going to solve this problem, whether it be on the revenue side or on the taxing methodology side, is if the corporate community gets up...off its behind and tries to do something effectively with the rest of us to solve the problem. I think that the sunset provisions on the tax side is a good method to help do that. I would suggest that maybe on the revenue side as well that some sort of sunset provision might help. I have another problem though, specifically with the provisions that Senator Landis, and maybe he can help me with it and I'm here ready to listen, but some problems that I might have and one is, if we're going to, at least during the time I've been here when we've had this problem we have settled on across-the-board taxation to fill the void. We've taken the money out of the General Fund when we...and made up the difference and that is an across-the-board tax, and I think one of the reasons for that is because there are many other kinds of business entities other than corporations. There are partnerships, there are sub-S corporations, there are individuals who make an awful lot of money doing business who aren't corporations. And I'm not sure that we're really getting at a fair and equitable tax by simply taxing corporations many of whom, in the over \$100,000 level, have 775 credits anyway and other means of deferring income. So even though the idea, and it's always nice to hold up corporations as being that entity that it's easy to see who they are and identify them, but I wonder if we're really achieving a fairness and equitable result by simply raising the tax on corporations and not dealing with some of these other business entities. And so I'd like to get some discussion on that. I think, as Senator Barrett said in conclusion, it is a fairness issue; we are going to have to deal with it at some point, possibly now, possibly later, but I see some inequities in simply raising corporate tax and not dealing with some of these other entities that are also income