

of tax rates. One of the goals of good tax policy is stable tax rates, to let...

SPEAKER BAACK: One minute.

SENATOR LANDIS: ...consumers and practitioners, people who are collecting taxes, maintain the way that they're doing business without having to change the way they do it, by keeping our tax rates stable. And I'm not sure that on the overcollecting side that we need to go down to 102 percent for our trigger. The fear that I see is that it invites a certain amount of political posturing, and it also promotes, it seems to me, too quick a change in what otherwise should be stable tax rates. This doesn't rise to the level of deep conviction so I'm going to vote against the bill and think that it's not a change. It's just that in this current form this is, I think, two steps forward and one step back. That puts me vaguely on the side of being for it, but I wish that we found a way so that the bill was only a positive step forward. That could only change, I think,...

SPEAKER BAACK: Time.

SENATOR LANDIS: ...by raising the trigger on the overcollecting.

SPEAKER BAACK: Further discussion. Senator Hefner.

SENATOR HEFNER: Mr. President and members of the body, I rise to support this bill. I think Senator Warner has explained it very well. I feel that the 10 percent variance, either on the upper side or on the lower side, is too great. And we found this out when the fuel prices went up so extraordinarily in October. And this is the month that was used to calculate what the variable fuel taxes would be in the first quarter of 1991. And as you know, it was increased 5 cents a gallon, which, I feel, is quite an increase, because it puts us way out of line with our bordering states. We now have a state fuels tax over 25 cents, whereas like South Dakota has, I believe, 18 cents, Iowa has around a 20-cent figure, Missouri has 11 cents. So, you can see as we go along there will be a lot of border bleeding because, if people can buy gasoline quite a little cheaper across the border, they'll certainly go ahead and do it. Now, as fuel prices have been dropping, we could see a 4 to 5-cent drop in our state taxes, in our variable state taxes come