

without exception, every single one of those has some sentimental value to it, and they can make a very good case about how this tax is ultimately paid by the consumer, or this hurts the little guy. It is absolutely correct. But the fact of the matter is, while you can make a case for each of those individual exemptions, the sum total of them results in a tax system that is literally littered with exemptions. We have exemptions...all sorts of exemptions. There are people wanting more exemptions all the time. I mean, NRDs don't have a sales tax exemption now. SIDs don't have one. Farmers pay sales tax on their machinery. Every year they come in. Every year they make a good case why they shouldn't be paying sales tax, but the fact of the matter is that if you don't start saying no to these people, you do...you wind up with a system like we have now that I mentioned is littered with exemptions, and each of those exemptions cost a specific amount. Now when we adopt an expanded sales tax exemptions, like Senator Landis is right we are probably about to do, we lose \$2 million, \$3 million, whatever the price tag is, and unless the current freshmen class is unlike any that I have seen before, at some point in your legislative careers, you are going to have a bill that has a price tag on it, and at that point, if there is not enough money to pay for your bill, you have to remember that this is the type of thing that results in that. Thank you.

PRESIDENT MOUL: Thank you, Senator Will. Senator Landis.

SENATOR LANDIS: Those of you who think I might call the question are going to be disappointed. Or as Tom Horgan said, Dave, don't go home mad, just go home. I want to talk about just two or three ideas, and I think it will take me less than five minutes. Senator Robinson, this is not a new tax. This is not a new tax. This is an old tax. It is the sales tax. That is an old one. We are now in an interesting situation. We have been told by a court, it is unconstitutional to construct your sales tax in a way that is discriminatory. You can't discriminate between newspapers and magazines. They are so much alike you have to treat one like the other. Now, we were faced with a choice. Do we take magazines off the sales tax, the old tax, and honor our longstanding exemption for newspapers by expanding it to magazines, or do we rethink and say, well, all right, they are both alike and they both should be taxed? This is an old tax. It is the sales tax and we should regard exemptions as the new barnacles on the hull of this old tax. We have this barnacle of a sales tax exemption for newspapers. We