

this one. I would suggest that you resist this amendment, that we go forward with the idea of an examination of our tax policy that includes all exemptions, that is in a bill available for your inspection. It is on General File and you will be debating it yet this session. A simple vote no today will leave us a chance to make systemic decisions about what our tax base should be, and that is the approach that we should adopt.

SPEAKER BAACK: Thank you, Senator Landis. Senator Hartnett.

SENATOR HARTNETT: Mr. Speaker and members of the body, Senator Landis is so eloquent all the time, but the thing we face with this issue, ladies and gentlemen of the Legislature, is that we are facing lawsuits because other states have been sued about treating newspapers and periodicals differently. We can talk about the one taxpayer left in the country, in the state, like Senator Landis has done, but we really are talking about fairness because we really raise the tax because I think, as the amendment was adopted by Senator Hall, we are going to put both on magazines that you buy at retail stores, also on subscriptions that you get, whether it's the Time, or whatever magazine it happens to be. So I guess my contention is that we should drop this tax. Then if we want to put it on later on with the bill that Senator Landis is talking, we do it at that time, but I think to me the prudent thing is to treat both periodicals, the magazines, the same as newspapers.

SPEAKER BAACK: Thank you, Senator Hartnett. Senator Will.

SENATOR WILL: Thank you, Mr. Speaker, and members of the body. I tell you what, the time to be afraid of lawsuits has long passed. We are up to our necks in lawsuits over issues of far more significance than whether or not we tax magazines that you buy over the counter. I think, by far, the more prudent course at this point is to maintain the system that we have, to make sure that we tax the magazines, to make sure that that revenue is coming in, and to, as Senator Landis suggested, examine this question along with all the other questions that we are going to need to, as we examine our entire tax system in response to the crisis that we find ourselves in because of exactly what we are doing here, exempting more items from taxation. And I think it is a question of fairness, as Senator Hartnett stated, but it is a larger question of fairness, not just within the realm of newspapers and magazines. We are talking about other types of communication materials that are currently taxed that this