

it, would be, no, no tax would be due and owed, because there would be no "entertainment". And entertainment based on what the department has told us could be something as great or as little as a speech, depending on, I guess, who gave it and what your interpretation of it would be, but, yes. If you had that same event take place, you had a speaker, or if you had say a three-piece band playing in the background at the event, tax would be due and owed.

SENATOR WITHEM: Okay.

SENATOR HALL: Or, for...yeah, the example Senator Labeledz just gave of a roast, if folks would be invited to help raise money for a campaign, there would be a speaker, there would be a roast, any type of event where there would be "entertainment" tax would be due and owed. But if it was say you sent out a solicitation letter for your campaign, without any event, and received money back, I think both political parties do that, no tax would be due and owed.

SENATOR WITHEM: Okay. Yeah, I think what you're suggesting...and the current practice, as I understand it, my experience is that I have never, for any of my events, collected a sales tax, nor have I, in my knowledge, ever paid a sales tax for attending one of these events. It appears to be one that somebody in the Revenue Department probably read the statute and is applying it literally, which is probably their job. But I think, if we adopt the Hall-Robak amendment here, we'll be maintaining status quo, and I think that would be the proper thing to do, so I plan on supporting the amendment.

SPEAKER BAACK: Any other discussion on the amendment by Senator Hall? Senator Robak, did you wish to discuss this further? Any other discussion? Seeing none, Senator Hall, do you wish to close?

SENATOR HALL: Just very briefly, Mr. Speaker. I am not opposed to paying taxes, and I think all of us, as candidates, candidate committees, political parties contribute heavily to the state coffers in a number of different ways. It...I don't like putting up a proposal that, I guess, treats us a little differently than everyone else, because the perception is there that we don't want to pay our fair share. And I would argue that clearly that is not the case. Candidates, candidate committees, and political parties contribute heavily to the tax