

whether they were paying the tax beforehand. If they are 501(c)(3)s and because of that membership they are getting access to the use of the facilities, that portion, just that portion of the membership fee that is taxed would be. Now any other exemptions that they would have, this has no impact on or any other taxes they are paying it would have no impact on. It's simply from that portion that the Revenue Department determines is taxable by virtue of the fact that it is a part of an admission price. The membership includes part of an admission price. And that is the extent of it. So if they meet that criteria and, yes, to the same extent that it affects any of the others.

SENATOR HILLMAN: Okay, thank you.

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

SENATOR LANDIS: Madam Speaker, members of the Legislature, I erred this morning by coming back in at the end of a debate and saw a vote total going up and mistook the subject matter of the vote total and voted green when I intended to vote red. Senator Warner was a red vote and I had mistaken it to what I had thought was going to be the Will amendment. It was an amendment which exempted political fund raisers from paying taxes and I just signed a tax form yesterday paying \$240 of taxes to the Department of Revenue for the proceeds from the Admiralty Ball which was held a couple of weeks ago, a big success and if you weren't there, you missed it. But I missed the chance to vote against that tax exemption, too, but I'm not going to miss the chance to vote against this tax exemption. We have had enough holes in the Swiss cheese of our revenue base, and as pleasant and as good-natured and as warm-hearted as I feel both about the zoo and Senator Lindsay, this slope that we seem to be falling down with increasing momentum really ought to stop. We have a major tax exemption review scheduled for one year from today or one year from this session under the terms of the Revenue Committee's long-term look at the tax base. My suggestion is nix on the tax exemptions this session. Let that go forward and it seems to me that we don't need to act precipitously now and we just have to start giving ourselves the backbone to say no even in areas such as this where we slightly move the fulcrum. What's going to happen is once you make this change, there will be somebody who, like this situation, will argue that by analogy they ought to get a tax exemption and their complaints will start next year. The only way to stop it is to say no and to