

everything. The same livestock carriers that Senator Lamb has to use would then be carrying the largest burden in the area. Everybody says, well, let them move. Okay, there is no problem with that. We lose jobs. We lose payroll. We have lost some of our bigger carriers already because of deregulation. So the carriers that are in the state now are very few, and the bigger ones could very easily move out and cut down on that. I am like Senator Hefner, I'd almost say that we are better off if we'd be honest and go up front and put it on sales and income, because that is where the money is spent. If you make it, then you can pay tax on that money if you make it. But the more we try to raise charges or raise the fees on the other end, we are gouging somebody else, and, I mean, every industry is going to be in here fighting it. So, with that, I would oppose Senator Lamb's amendment.

SPEAKER BAACK: Thank you, Senator Beyer. The next speaker is Senator Will.

SENATOR WILL: Thank you, Mr. Speaker, members of the body. I rise also in opposition to Senator Lamb's amendment, although not nearly as vigorous opposition as to the last Lamb amendment. I think we are in a situation with this bill where it is the absolute reverse of what we are with the lottery. With the lottery, we know exactly where the money is coming from, and we have a host of amendments suggesting where to spend it. This is a situation on this bill where we know absolutely what we have to spend the money for and we are going to have a host of suggestions as to how to raise it. And I think probably the major reason for my opposition to the Lamb amendment is not...looking at the list of taxable items in isolation, you could probably make a good rationale for any given item on that list, and, again, in isolation, I don't have a lot of problem with it. However, when you return to the rationale that was used by the Revenue Committee and by the Governor in establishing the current, what is currently contained in the amendment as revenue raising options, I think the Lamb list departs from that somewhat. The rationale was that the two types of property that benefited from the exemptions that are being carved out statutorily and by the courts are agricultural property and business property. And when we looked for a revenue source to replace that on the state level, the theory was let's look at those two types of property and let's try and strike some balance between the two types of property. And I think with the combination of the depreciation surcharge, the