

definition, then I guess I am ignorant and humble, because I have been called ignorant on this floor before. And so I have a struggle with this, I am going to oppose the reconsideration of Senator Schellpeper's. It isn't that I won't compromise. If it fails, I certainly will look at others.

SENATOR MORRISSEY: Time.

SENATOR WEHRBEIN: But I am working hard at being fair and I don't like to be accused of otherwise.

SENATOR MORRISSEY: Senator Will is our next speaker.

SENATOR WILL: Thank you, Mr. President and members of the body. I rise in support of the motion to reconsider the Schellpeper amendment that we adopted yesterday. I don't want to go on at length about it because I think that we all understand the issues involved and we understand the ideas that are involved, and we might as well bring it to a vote before too long. I would like to mention a couple of things. The first is, we can tie general...there has been some talk that has kind of touched on some general principles of taxation this afternoon, and I guess the one point I would like to make about the sales tax, specifically, is that in text after text and tax expert after tax expert that you talk to will tell you two things. They will tell you, number one, that the sales tax is perceived to be the least burdensome, in general, by members of the population, and the primary reason for that is that they pay it out a little at a time. Now they pay it out in, you know, a few cents on a very small purchase, a few dollars on a larger purchase. The only time people tend to notice the level of the sales tax is when they make a major purchase and they pay it, when they pay their sales tax when they are registering their car, when they buy that large piece of farm machinery, for example. The other thing that the tax experts will tell you about the sales tax is that without question it is one of the most, if not the most, regressive taxes that we have, and that any state has, simply because most people, who have small incomes, spend a great deal of that income on taxable items, and as income climbs, the proportion of income that is spent on taxable sales simply goes down. That is simply a fact of life that the studies have indicated, and for that reason, I don't think there is...if you could find me a tax document that indicates that the sales tax is something other than relatively regressive compared to other forms of taxation, I'd be willing to take a look at it, but I