

it's my understanding there's a number of amendments that we're going to be discussing. I can see us just hitting a log jam if we don't move this proposal, if not today, tomorrow at the latest so that we can begin to work on some of the other things that we have at hand. Senator Hefner is running his amendment, the food tax amendment. He wanted to do that. And there is also the amendment by Senator Rogers and Senator Schmit that I think it's their intention to run. So that's currently the state of where we're at and I just wanted to let you know that. I do appreciate the willingness on the part of the members to expedite this process knowing full well that really there is no commitment on their part to not come back to these issues once the proposal that is in front of us should be adopted, first of all, and then, secondly, be advanced to Select File. With that, I appreciate everyone's participation and I rise in opposition to Senator Hefner's amendment. I just do not believe that tax on food is an appropriate tax. It is very much a necessity no matter where you happen to live. It is not an issue that can be labeled urban or rural. It is an issue that affects anyone and everyone and I think that it is probably the most regressive of taxes that are potentially out there. With that, I would urge the body to reject Senator Hefner's amendment. I appreciate the fact that he does have the credit in there but I do believe that, in any case, the food tax is the most regressive of taxes possible. I would urge that you would vote down this amendment. Thank you.

SPEAKER BAACK: Thank you, Senator Hall. Senator Will, you're next.

SENATOR WILL: Thank you, Mr. Speaker, and members of the body, I join Senator Hall in rising to oppose this amendment. Those of you who were not in the body in the early eighties, there was an ongoing battle from year to year regarding the repeal of the sales tax on food. What we used to do is we used to apply the sales tax to all purchases of food and then we would...we gave a credit on the income tax. It was a little differently structured than the one that Senator Hefner has described, but it was a flat credit, if I recall correctly, and the upshot of the situation that we had in taxing food was that it basically amounted to a wash. We took in X million dollars because of the fact that we taxed sales of food and we gave out X million dollars in credits. So it really wasn't benefiting the state at all to have the situation that I just described. And eventually the sales tax on food was repealed. Incidentally, one of