

some other amendments to the committee amendment and makes it very clear that the seller of tax exempt fuel, which says that the importers where the point of the tax is paid are not responsible for the accuracy of tax exemption certificates they receive from retailers. The reason that is in there that this is part of the mechanism for tax exempt fuel, but the importer would not be in a position to verify the accuracy because of the entire systems. When audits are done or investigations are done, they can go back to the individual, the state can go back to the individual or the business which falsified any reports, and, obviously, should not be the responsibility of the importer to do it. In fact, they could not do it. This language, it clarifies that this will be a separate division within the Department of Revenue for funding reasons. This would be consistent with what we have done almost consistently with new programs, certainly a major new program, since you can more carefully monitor the expenditure and the operation of those funds, those programs and the use of those funds to make sure that the intent is being carried out, and it makes it easier in the long run then for the Appropriations Committee and the Legislature to make those evaluations of the program. It also will allow a small transfer from the Trust Fund to the Department of Ag. The reason for this, there is an additional responsibility on the Department of Ag that currently does the monitoring of the capacity of under the weights and measure responsibilities of the Department of Ag, but it will allow them to seal pumps again, to put seals on pumps. Again, this is again a part of the auditing, investigating, making sure that the reported mechanism is correct and properly ought to be paid from the same area. Then it provides the sections that creates this new division with the establishment of the cash fund, transfer of funds from the trust fund. That will have an operative date of January, excuse me, of July 1 of 1991. The rest of the bill has an operative date of July 1, '92, but the reasons for doing that is that there are start-up costs with this kind of a program, particularly in the area of computers, because we will be relying on computer capability in order to identify fuel throughout the whole system that may or may not have had the appropriate tax collected. I'd move adoption of the amendment.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Hefner, followed by Senator Hall. Senator Hall.

SENATOR HALL: Thank you, Madam President. I rise in support of