

billing services for a lot of major credit card companies from outside the state? Does it include it? I don't know. I've heard it's probably communications instead of accounting, but I don't know. There is no...we don't have any history on this. We have no committee hearing. We have no massaging the bill from the committee to straighten it out. We've selected a service, one...the major service here, legal services because it's easy to bash lawyers and I know that. I could tell you all the lawyer jokes. I laugh at them because they're pretty funny, but the fact is, and I'm sure I sound, standing up here and sounding like I'm whining because I'm a lawyer and that's fine. I mean, I...my billing system on the computer, I'd just need to make one change on it, and it automatically adds in the sales tax, not that big a deal for mine, I'll pass it on, but the fact is we are making a major policy decision at seven-thirty on an amendment to an amendment at Select File. I talked with Senator Beutler earlier. I said, what about title insurance? Can we throw that on there or what about pro bono work from an attorney? It's a tax. The attorney provides a service, is the attorney then liable for a tax on that service? I think under this, yes, that attorney is liable. Senator Beyer said those are refinement amendments. How do you refine it at Select File on a bill that has nothing to do with tax on services? We're going a little overboard here I think. We're talking about how do we repair or how do we replace money from exemption and I think we get a little self-righteous when we talk about stripping or putting a tax base back in there to fund exemptions. I mean, we're getting a little far astray from what we're trying to do here which is a property tax crisis. Now if a bill came in and said let's put a tax on services, and it was as Senator Hall mentions, a broad based, new base of a...for taxation, I can't say I'd oppose that, but the fact is we're not doing services. We're doing five industries. We're doing legal, accounting, engineering, printing and publishing. What about advertising, or the person that sells you insurance? They're doing a service. Are we going to tax their commissions? Telemarketing, how about repairs on automobiles or on trucks or on your appliances, again, a service? How about barbers? How about realtors, title insurance, tutoring, computer programming and on and on and on?

PRESIDENT MOUL: One minute.

SENATOR LINDSAY: Yes, it's a possibility of a huge amount of revenue for the state, but why? What rational reason do we have