

Legislative Journal.)

SENATOR LINDSAY: That's correct.

PRESIDENT MOUL: Senator Lindsay.

SENATOR LINDSAY: Thank you, Madam President. The amendment that I've offered, and I'm going to offer it, I can't move to adjourn because I haven't done it since I've been here, so I'm not going to do it. The amendment that I have offered is the amendment that I told you would be coming and that is if we're going to be honest with ourselves about it, let's tax services and that's what it does. The amendment is very simple. It strikes all the language dealing with legal, engineering, accounting, et cetera, architectural, and it puts in the phrase, all services except medical services. Medical services I think are the only real legitimate exception from a public policy viewpoint because they are, when it comes to services, probably the only real necessity of life. But other than that, if we want to tax services and if we're going to say let's get rid of exemptions, then let's get rid of exemptions. The way AM2020 stands right now, it imposes a sales tax on services with more exemptions than any other area of taxation. It exempts everything except five categories. If we want, again, what this amendment simply does is it removes those exemptions. It makes it simply a sales tax on services. I've talked to several of you who told me a sales tax on services is good. Well, this is the best thing you could ever hope for. I would urge the adoption of the amendment.

PRESIDENT MOUL: Thank you, Senator Lindsay. I'll now recognize Senator Landis followed by Senator Chambers, Hall, Abboud, Warner, Wehrbein, Smith and Will. Senator Landis. Senator Chambers.

SENATOR CHAMBERS: Madam President and members of the Legislature, we're getting to the time of the session or the segment of the session that I thrive on because insanity takes hold. Tomorrow there will be a change in at least one person and that will be enough to strike this amendment off the bill. But I think there are a few points that ought to be made and I didn't have the opportunity to make them during the discussion of that amendment. When I was a small boy many, many years ago, there was a Chief Justice of the United States Supreme Court named John Marshall and he had said that the power to tax is the