

affect a few individuals to a great extent. Now what about automotive services? I mean, isn't that an easily collectible tax? What about barbering or cosmetic services? Isn't that an easily collectible tax? There's a whole multitude of taxes. Let's tax all repairs on tangible property. I mean, isn't that an easily collectible tax? You go to the automotive, automotive garage, they repair your car. Your tractor gets broken down, they come out and they repair the tractor. It's an easily collectible tax, it broadens the base, it raises the revenue but at a lower rate to all individuals that are charging on that sales tax on services. Now I did not support the Senator Hall amendment earlier. But if this body and 25 members so choose to support a concept of a sales tax on services to fund the exemptions on personal property taxes, then let's make it fair and equitable to individuals throughout the state. And I think the best and fairest approach is to spread that out. Senator...Speaker Baack, I would give the remainder of my time to Senator Schmit.

SPEAKER BAACK PRESIDING

SPEAKER BAACK: Senator Schmit.

SENATOR SCHMIT: Well, Mr. President and members, I will be very brief. I want to ask you why we are here in the first place arguing about this problem? Because we decided to be selective in the types of personal property that we would exempt and we got away with it for 26 years, got away with it pretty good in 25 years. The problem is now that we're finally...it finally caught up with us. So I guess my question to you is this. I do not know what the court would say about this, but if I were an attorney or an engineer or an accountant, I would go back to the court and I would say under the equal protection clause of the Constitution I am entitled to redress and I object to paying the tax on service when my other friends don't have to do it. And I don't know whether they would find sympathy with the court or not, but I want to ask you, Senator Carson Rogers and I did not really casually bring in the bill which we brought which reimposed all the taxes but we knew that there had come a time when you had to face the issue as to whether or not you would continue to restrict those taxes to certain elements or if you start all over again. I would suggest that the reason you're here today you're following the same road we followed with personal taxes and you're going to get into the same kind of a very tight spot. And so I would suggest, I'm not enthusiastic