

exempting motor vehicles from this surcharge because they were already taxed twice but having some difficulty in arriving at what dollar reduction would be involved and, obviously, if it's significant, it would create a problem because then we would not have adequate revenue to fund the bill. And then if the opportunity and if we can find out more closely what the anticipated reduced revenue would be from exempting motor vehicles, may offer that at some...some later date. But I am supportive of the concept included in the bill...or in the proposed amendment and intend to vote for it at this point until we have an opportunity to make a couple of adjustments if it's feasible, doesn't reduce the revenue too much. But I would hope, at this point, we would adopt the amendment as offered by Senator Hall.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Hefner.

SENATOR HEFNER: Madam President and members of the body, I have a little problem with several sections of this amendment and I will have an amendment to this amendment in a little while. We're working on it. But where I have the problem is the utility sales tax with a cap of 100,000. And I approve of exempting agriculture out of it but I think we need to be a little more fair on this utility sales tax. I have some small companies in my district like cement companies, gravel companies, where they use a lot of energy like to pump that gravel out of the river or out of the pond, also some dehy-alfalfa plants and there are some other small companies that use a lot of energy, they're energy intensive. And I just feel if they have to pay 5 percent sales tax on all of their utilities, it will create quite a burden for them. Whereas, on the larger companies, and I understand there's some very large companies that use a lot of energy, they would only have to pay a maximum of \$100,000 and then they would be exempt. So I don't think that's quite fair. But I do realize that some of these small companies and the large companies will get a break and they won't have to pay property taxes on their equipment. But I don't think that's quite fair and I will have an amendment in a little while changing that a little bit. Also, I have a little problem with \$150 a year corporation tax. These companies now are paying corporation taxes and I feel that \$150 more for a small corporation is a little bit too much. So I will be amending that down in a little while too. But I just wanted to tell you about these things. Senator Hall said we shouldn't listen to those guys behind the glass and I agree with him but