

companies which in effect get the benefits of the tax exemption, in this case on business equipment, does correlate, in my mind, well with what is attempted to be done here. I think Senator Moore or Senator Hall sent a very good message and a strong message on the sales tax, the professional sales tax issue the other day. I hope that the 3-R Committee or the 4-R Committee has an opportunity this summer to deal with that issue. But, on this particular issue, I think that Senator Moore is just plain right and it is not necessarily because of the message that is being sent or it is not necessarily because this might become permanently imbedded in our tax law. I think it goes back again to the center or focus of this debate which is to raise revenue on an annual...just a one-year basis to make up for the shortfall in personal property tax revenue. I think a description of a tax or of that revenue raising mechanism as a surcharge is more consistent with what we are trying to do. In this case, even though it may be semantics to some extent, I think that, in effect, or I don't feel like I don't want to be raising a tax necessarily to do this, but I do want to be charging, to some extent, those businesses that are going to be benefiting from the exemption and I think a surcharge is conceptually and theoretically and everything else is more consistent. With all due respect to Senator Hall, and really the excellent job he has done here, I do agree with Senator Moore on his amendment. Thank you.

SENATOR MORRISSEY: Thank you, Senator Ashford. The next speaker is Senator Will, followed by Senator Schimek, Johnson, Wehrbein, and Hall...Cudaback, Wehrbein and Hall. Senator Will.

SENATOR WILL: Thank you, Mr. President and members of the body, I rise in opposition to Senator Moore's nonhunting dog here and in favor of the original proposal that Senator Hall and I had in the amendment that was adopted earlier. Senator Hall is exactly right that the sum total of what these two amendments do, the impact that they have is exactly the same. What the original amendment that we adopted did really treated it straight forwardly. This is kind of reminiscent, I think, of the debate that we had yesterday on the ag land valuation when we talked about whether we are going to be straightforward and call it 80 percent or whether we are going to essentially mislead people and say we are using an income approach that, in essence, we require and end up at 80 percent. I think this is the same thing here. This is a new bracket, it is a bracket that is clearly identified as being for one year only. It is designed