

opponent of the sales tax on services. Now the next amendments, I think, are fair amendments. We are saying, how we're going to work the bill. This amendment is a \$50 million amendment if you vote for it. And, as they have tried to describe it, you're...if we're voting for tax on services you've got to come up with \$50 million. Obviously, I have always preferred to do it through a straight sales and income tax increase. Although I disagree with Senator Landis and Senator Withem, I respectfully disagree that this is the better policy than the 3-R plan. It makes everybody share in the burden of solving the problem. You can do it with a general sales tax increase or something like this. And you know the 3-R plan...and I've said it before and I will say it many times again, there is only one sector that's returned to the tax rolls after a 20-year hiatus with the exception of business equipment for one year and that's the agriculture sector. And I will admit if you're going to do it, that's the best way to do it. There's only one sector that returns to the tax rolls, so your question is, do you just want to have the ag sector solve our problem or have everybody try and solve our problem? Some will say, well, those farmers they need to pay more taxes, that's fair. And, in some cases, I will be the first to admit they do. The problem with the 3-R plan, you're not getting the right ones. The ones that will pay in the 3-R plan are the farmers that have done what many people in here told them to do. They're the ones that consolidated. They're the ones that closed their schools. They're the ones that closed their Class Is, closed their small Class IIs and went to town. They are the ones that are going to pay under the 3-R plan. They are the ones that are going to pay to solve our problem, the ones that did what many in here told them to do. Whereas, the ones...this is your words, not mine, the ones in the Class Is out there that are in a tax haven, the ones that are in a Class II that are inefficient. In my personal case, on our family farm, we don't have that much impact, but the farmers that live in a town, they're the ones that are going to pay the bill, the ones that did what many of you told them to do. You're not getting the right ones. And, for that reason, yes, a sales tax on services, as bad as it is, is superior to that. And it's one of those things that many here have said, well, now isn't the time to do that. Well, I don't want to use a sales tax on services to increase spending. I do not want to use a sales tax on services to simply decrease the sales tax rate. That's my personal point of view and many who speak before and after me will have to disagree with that. But the choice you have is once again if you're going to exempt personal property,