

probably doesn't need to be repeated. That is all fresh in our minds, but I would hope that the amendment to the bill would be adopted.

SPEAKER BAACK: Thank you, Senator Warner. Senator Schmit, you're next.

SENATOR SCHMIT: Frequently on this floor we talk about the impact of various tax programs upon individuals. One of the questions I asked of a number of accountants over the last several weeks was what impact this would have upon the cost of calculating an average tax return for an average farmer or even a businessman? And without exception, each accountant said there would be an additional charge, of course, and that charge varied from a 50 dollar estimate to several hundred dollars minimum. Frequently on this floor in our attempts to try to extricate additional revenue from the citizenry, we strike upon various schemes and we advance those schemes into bills and they become law. Therefore, in addition to the other taxes that are going to be paid by those individuals who pay these taxes, add on to that tax the cost of...the additional cost of searching the record to be certain that no one escapes so that there are no penalties involved. The accountants have told me, of course, we pride ourselves upon our integrity, we pride ourselves upon the validity of our work and we are going to have to be certain as the taxpayer comes to our office with the returns that we are not losing something in the process and, therefore, it's going to be...it will generate additional work. That work will have to be paid for and that will be added to the cost of calculating your return. It's a far cry from the day when John Eberly or Dick or Vi or Jack used to calculate my return and charge me seven bucks and I went out the door in 20 minutes. And so I want the record to show that this little amendment here will, of course, precipitate additional work for accountants, additional work for those individuals who prepare tax forms and additional expense for the taxpayer. I suppose we can charge it up to economic development for accountants and CPAs, but it is at a cost to the the individual taxpayer.

SENATOR CONWAY PRESIDING

SENATOR CONWAY: Senator Hall, you're next, please.

SENATOR HALL: Thank you, Mr. President and members. I rise in opposition to the amendment to the bill which becomes the bill.