

fair that we're having the little children, in effect, pay the teachers' salaries. Now I don't believe, I don't believe some of my cohorts would sit around here, it said with pop, we would have the teachers encouraging the little children to go over to the machines and have another can of pop. I don't believe that. But nevertheless, it seems to me that it's more appropriate to...if we're going to have a tax on pop, a beer tax would be much more appropriate. Now this amendment would provide for the same amount of money, about \$11.4 million on an annual basis. There are 38 million gallons of beer sold annually versus 57 million gallons of pop so the tax has to be higher. So this would add 30 cents a gallon to the tax on beer. Now another advantage here is that there is already a tax on beer, we don't have to set up this whole new mechanism that you will see in Senator Schrock's amendment to tax pop. You know, that's a brand new tax which would require these people that handle pop to pay a new tax which they have not been paying before. There is already a tax on beer. The beer tax is now 23 cents a gallon. This amendment would increase that tax to 53 cents a gallon, an additional 30 cents a gallon to raise the \$11.4 million. I think it's much more appropriate than having a tax on pop.

SPEAKER ENACK: Thank you, Senator Lamb. Senator Peterson.

SENATOR PETERSON: Mr. Speaker and members, I didn't realize Senator Lamb was putting up this amendment right at this point. I would like to comment on that and my thoughts. I would much rather, if I have to vote on anything, have this taxed on beer than I would pop because I rise to oppose the tax on pop. It's tax, tax, tax, tax, tax and that seems to be the mentality in here anymore because we're short of money for this and that. I wonder what's going to happen in the next two years with the budget of millions of dollars, we're going to be short and people are saying don't tax us anymore and they're going to...and so next year I suppose hold on my, not going to be here, but hold on to your pocketbooks, it's going to be tax, tax and fee increases and everything so they don't have to make any cuts. And other states are doing it. I had this tax bill in Revenue a couple years, two years ago I believe it was and I couldn't get a vote to get it out. It's kind of interesting. Right now, at that time I wanted to use that money for a really good cause. I wanted to use about a fourth of it I believe it was for child vaccines and the rest for mental retardation and that kind of area. Well my gosh, my Revenue Committee friends