

suggest, come unglued, they, why, we can't have this and that and they say, well, Peterson, you are against taxes and everything but there was really a shortage of vaccine for our children, so I thought, well, this would be a way of getting it. I'm like Senator Lamb, it's going to be interesting this tax upon pop goes into effect and I can see these kids drinking pop to support their teachers. It's kind of an interesting scenario lining up there. There is no question in my mind there is way too much pop drank, there's way too much beer in some instances drank, but my people that I talked to around up in my district say, if you're going to want money for the teachers, do it locally, don't get the state involved. If you have to raise some taxes or something locally, let's do it. So I will probably support Senator Lamb's, I don't know, I'm kind of opposed to all this tax increases and tax increases and tax increases, so I may vote against that too, but I do not support the tax on pop to fund this type of legislation. Thank you.

SPEAKER BAACK: Thank you, Senator Peterson. Senator Will.

SENATOR WILL: Thank you, Mr. Speaker, members of the body, I rise to oppose the Lamb amendment as well as the Schrock amendment. It's interesting that Senator Lamb has us shifting gears from the teachers encouraging the children to go buy pop to the teachers encouraging the children's parents to go have a beer for the teachers instead. But I would just briefly outline policy reasons for opposing an increase in the excise tax on beer. In the first place, excise taxes in general, I think we have to be very careful about looking at increases in those because as a general rule they tend to be regressive taxes. They tend simply because they are a per item tax rather than a percentage of the amount spent on an item. Since they are a per item tax they tend to affect lower income people worse than an increase in a sales tax rate or an income tax rate does. That in addition to the fact that this would be a major increase in the tax on beer, it has not had a public hearing obviously. That's an argument we hear used all the time. I will use it at this point. It has not had a public hearing and does deserve one if we are going to increase that tax. I think the final reason too within the realm of alcoholic beverage taxes in general, I've listened for years as Senator Hefner has made the argument very eloquently within the Revenue Committee that beer tends to be a beverage that is consumed by lower income people and thus, in addition to simply being a tax by its very nature as an excise tax that is regressive, it's doubly regressive in