

argue that the dealer is being reimbursed or the auction firm is being reimbursed for the paperwork of collecting a tax, which subsequently is refunded, but there is a cost. I certainly have had comments from some sellers that, you know, this is more bookwork. Well, there is little reimbursement, loss of revenue to the state. But under this proposal they would have at least the same bookwork, perhaps more, and be in a position of no reimbursement for that additional cost. And if you think, running a business, that filling out paperwork doesn't cost money, why you're not living in the real world. We all know that that costs, in fact, one auctioneer indicated to me that even with the system we have, that he thought he may have to put on an additional clerk to...just for the paying in the line. If you get a more complex system, you got to separate out those items that was purchased as auction, as to what was taxable and what was not, you're going to even expand and increase that overhead cost to the auctioneer. I suppose the other thing is that they'll end up increasing their fee for the auction to cover the additional costs. And then the seller of the items is going to pay that...

PRESIDENT MOUL: One minute.

SENATOR WARNER: ...fee by virtue of reduced items. And then finally, if we do this, I assume it's going to apply to equipment, and should apply to equipment that was purchased prior to 1992, that is whether or not the sales tax is paid. Part of what I'm saying applies really to the Coordsen amendment. But there is a need to be able to verify whether that sales tax was paid or was not paid. And it seems to me that this whole approach, while it sounds right, is going to be even more cumbersome than the system we have now.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam President, members of the body. A question of Senator Warner, if he would answer. I see he's busy right now. Is Senator Moore here? Senator Moore, a question, please. Currently, there are a number of dealers who have a sales tax exemption number, and that when they buy something for resale they do not pay it. Do you have any idea how that is handled at a public auction, because certainly both dealers and private individuals do purchase. Do they give the sales tax exemption number at the time that they settle up with their purchases? Do they pay the tax and subsequently get a