

moving in terms of more exemptions to the sales and income tax base. I would urge you to oppose Senator Moore's amendment to the committee amendments.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Wesely.

SENATOR WESELY: Thank you, Madam President, members. I, too, rise in opposition to the Moore amendment. I agree with a lot of the arguments made by Senator Hall as well as Senator Warner. We did discuss this. We did take action, contrary to the wishes of Senator Moore and others in providing for a refund versus a clear-cut exemption, there were reasons for that, I think they've been reiterated here. Once again, you can track refunds better, you can find a way in which the scope, magnitude of these exemptions are having an impact on our revenues, and have a better idea of what's happening in this regard. We did take that action. I think, to be true to the passage of 1063 we ought to not amend it with this amendment. We ought to give a chance to see how the refund mechanism works over the next few years. If there's problems we can take another look at it, but I think at least give it some time to be in place to track through the impacts, and then we can make a better judgment in the future. But I do oppose the Moore amendment. I believe, as I have stated before, exemptions in the tax base are always to be done with great caution. But, if you're going to have exemptions, find a way to track them, find a way to see their impact and analyze their impact and know their impact. And the way you best do that is not through the exemptions that you never see again, that fall off the table, but through a refund mechanism where you can actually track through and follow what's happening where and to what degree. So, I would very much oppose the Moore amendment and ask you to support the original 1063's provisions for a refund in this regard.

PRESIDENT MOUL: Thank you, Senator Wesely. Senator Byars.

SENATOR BYARS: Madam President and colleagues, I rise in support of Senator Moore's amendment, and I do so for a very, very simple reason. It has nothing to do with the argument about whether we should or should not have exemptions for agriculture machinery, we argued that. I supported many of the amendments that Senator Hall had to offer to broaden the tax base, and would do so again. What this has to do with common...is with common sense. It has to do with the bureaucracy, it has to do with eliminating the steps that make it more