

irregularities with the election commissioner, county clerk, in Gage County. And I think that fees like that or contributions that are received for such a purpose that really has nothing to do with the election should be exempt from this tax. So I think it's a fairly simple amendment and would ask for the body's consideration.

SENATOR HALL: Thank you, Senator Maurstad. Senator Beutler, on the amendment to the amendment.

SENATOR BEUTLER: Senator Hall, members of the Legislature; I have no objection to the amendment to the amendment and would be supportive of it, basically because it keeps in the bill those deductions which were of concern to a number of members of the Legislature, and I would like to have as much consensus as possible on this bill. I don't think that we need to tax everything in order to raise the amount of money necessary, so I'm not concerned about deductions so long as they have some kind of reasonable basis and I would just as soon keep the green copy the way it is. To the extent that you all choose to depart from the green copy, I hope you will do so in good faith and not do so to weaken the bill because I believe it contains a lot of compromises already and I hope you will think carefully about these. Thank you.

SENATOR HALL: Thank you, Senator Beutler. Senator Bromm, your light is next.

SENATOR BROMM: Mr. President, I rise to support the Maurstad amendment to the amendment. I think it's much, much easier to accept as a donor or the public a deduction for legal fees or expenses when you get into election contests which can be quite expensive, which the candidate, as we know in the past, can wind up having to pay out of his pocket or try to raise additional funds to pay for. So I think that deduction has a lot of merit. I find it difficult to defend a deduction for a meal or a seminar where I would travel outside of my district or my political subdivision and yet not be able to deduct. What people mostly donate for, what they hope their money will be used for is campaign stickers, advertising, banners, things like that, signs, that's what people envision campaign expense is all about. And when it's...when the money is used for meals for the officeholder or his staff or books or magazines that may not be directly related to campaigning, I'm not saying it's wrong at all but I'm saying I don't think, in the eyes of those who give