

heat and friction and eventually after what I understand to be about a two-year period the materials become no longer suitable for that purpose and, at that point, they are removed, new materials are installed and the old materials, in fact, are broken down and included in the mix that is...that then becomes cement. So they truly are component parts. They fit well within the definition of the bill. They have not previously been taxed. It has...a question has arisen under the Department of Revenue's interpretation of the statute as to whether they might be taxed subsequently. This would simply make clear that the status quo would remain and that these component parts would not be taxed. Thank you.

PRESIDENT ROBAK: Thank you, Senator Will. Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, I, too, would rise to briefly support the amendment without repeating what has already been said. But the policy that we have attempted to use in the Revenue Committee has already been expressed by Senator Will in that this does become a component part and these refractory bricks, in fact, do...are used eventually in the concrete blocks themselves, in the mix, and at that time are subject to sales tax that's consistent with the concept that sales tax should be on the final sale and not in the process of component parts which merely gets added into the price and the taxpayer is not aware of it. So I would support the amendment.

PRESIDENT ROBAK: Thank you, Senator Warner. Senator Schellpeper.

SENATOR SCHELLPEPER: Thank you, Madam President, and members, I just want to also rise to support the amendment. Thank you.

PRESIDENT ROBAK: Thank you, Senator. Senator Vrtiska.

SENATOR VRTISKA: Thank you, Madam President, and members of the body, I just wanted to ask Senator Will a question, if I might.

PRESIDENT ROBAK: Senator Will.

SENATOR WILL: Yes.

SENATOR VRTISKA: Based on the handout that Senator Schellpeper handed out and where he spells out the loss in revenue and then