

The issue there for him is, look, he'd rather exempt all seeds that are used for purposes of growing flowers, more than likely. And I'm not sure what he wears in the form of pelts for human apparel. But I do know that what we're saying here right now is that if you wear it or you eat it, it deserves a sales tax break. Well, look at who gets the sales tax break. Sales tax break does not go to the individual who eats it or who wears it, because in each of those cases those individuals will pay the sales tax. Sales tax will be paid at the time that you purchase a product for purposes of consumption, and it will be paid at the time that you purchase the pelt, whether you put on those shoes, whether you buy that purse, whether you put on the belt, or whether you buy the fur coat, it's going to be paid for. The sales tax is going to be imposed. It's actually for those individuals who raise them, feed them, slaughter them or apply veterinary medicines to them, that's who we're exempting for purposes of this definition. So we don't think it makes sense to exempt food. If I walk into the restaurant and buy a steak, it's not exempt from sales tax. If I walk in and buy a belt that is made from the pelt of an animal, that belt is going to be subject to the sales tax. It is only at the front end of the economic chain, if you will, that we think that sales tax exemption makes sense in these areas, and I would argue that it does not, that animals are animals. And whether or not you can eat them ordinarily is very subjective standard, Senator Schrock, for purposes of this definition. Goes for dogs as well. There...a lot of dogs have been missing in my neighborhood lately. But the issue of this standard is one that you've got to say, okay, where does it stop and who decides? Now you argue, Senator Dierks, that somehow that's not a problem. The emu, the rhea, the ostrich are already taken care of.

**SPEAKER WITHEM:** One minute.

**SENATOR HALL:** Well, that's fine. We got three classes that are already taken care of. What happens when Henry Doorly Zoo, and answer this if you would, and I know I'm short of time, but what happens with those ostriches, emu and rhea that are on display at the zoo? What happens to the...let's see what else is down there? I know they've got chickens down there, I know they've got other animals that are ordinarily for human consumption or for which their pelts are used for human apparel. Are those exempt? Is their feed exempt even though they never ultimately get to that use? We're still going to exempt them. And I need