

SENATOR DIERKS: Now tell me why.

SENATOR CHAMBERS: If I say the word pistol means firearm, I say the word pistol includes firearm and baseball bat. When you use the words "shall include" that means the definition goes beyond what is stated here. This is part of it, but there is something in addition which is not being stated. So if you want to leave it as "shall include" then it might be a good thing because then you are broadening the definition of veterinary medicines to mean any medicine for the prevention or treatment of disease or injury to anything or anybody. Do plants get injured? Do plants get diseased? Are there medicines used to treat plants if you want to get away from human beings?

SENATOR DIERKS: That's true, but you're making...you're comparing apples to oranges if you talk about veterinary medicine and compare it to pistols, but...

SENATOR CHAMBERS: I'm...Senator Dierks, I'm talking about a definition for the purpose of the tax code and these become terms of art.

SENATOR DIERKS: This "shall include" was language that was put in there by the Department of Revenue, Senator Chambers.

SENATOR CHAMBERS: Well, the Department of Revenue doesn't...to me their mouth is not a prayer book. I'm not aware that they were on Mount Sinai with somebody telling them that everything you say is divinely inspired. They make mistakes. I tell you, when I started looking at these tax bills I'm going to ask the same questions I do on others, and because slipshod, careless language has been used in the past doesn't mean it should continue to be used. So just because the tax...Revenue Department put it in does not mean that it's acceptable. That word...those words "shall include" are broader than means. When you say it means this, that is stating that it means nothing other than that. When you say it shall include, then it includes those things and other things also. And especially when the definition does not indicate that these things apply only to animals. Senator Dierks, is there anything in the veterinarians code which would prevent you from applying chemicals to trees?

SENATOR DIERKS: I don't believe so, I...it's never come up. I