

state treasury. It also deals with a definition that I will argue not only today, but if it moves over to Select File, on Select File is one that does not spell out everything that is going to fall under this exemption. And again I would argue as I tried to at the close the last time that I spoke that there will be individuals who expect an exemption under this bill who will not receive one and that in fact what will happen is that the sponsors of this measure will be back in here a year from now or two years from now depending on interpretations by the Department of Revenue trying to clarify, do exactly what Senator Chambers and Senator Withem have proposed to do with regard to the language because the interpretation was different than what was originally thought as the bill was drafted. Again, the folks who draft the bills aren't necessarily the ones that interpret them over in Department of Revenue, let me tell you. And the ultimate interpretation may very likely come from the folks at the top of the pyramid as opposed to those at the bottom who might be the ones drafting the measure. It clearly is a wide open interpretation when you talk about a product of which ordinarily constitutes food for human consumption. I mean you would clearly think, Senator Dierks, let me ask you that question again if you wouldn't mind responding. I mean if we go back to our comments earlier in the afternoon in our exchange, I mean your understanding was is that ostrich, emu and rhea would be exempt, is that not right?

PRESIDENT ROBAK: Senator Dierks.

SENATOR DIERKS: Yes, that's true.

SENATOR HALL: Thank you very much, I appreciate that. And I could very easily argue that the Department of Revenue is going to say that under the definition in the bill that those products are not ordinarily constitute food for human consumption, absolutely not. They are a rare species of animal that is not common to this state, it is not its natural habitat, that it is not something that ordinarily constitutes food for human consumption, that it makes up less than a one-tenth of 1 percent of all the animals that are on feed in this state and that, no, they don't meet the requirement, whatever that may be, that are established by the department. And what will happen is that then we'll have to go to the second part of the definition and say, well do they meet the pelts of which ordinarily are used for human apparel? Well I guess you could use, you know, if we're going to say that boas come back into style and folks use