

those that regulate trade, warfare and things that occurred on the high seas or outside of the boundaries of the colonies. So the argument was internal tax against external tax and the colonists said, England can levy external taxes because those are things over which the mother country would have priority and control. But when it came to an internal tax like the stamp tax, then the colonists were in an uproar and they started arguing about internal versus external but the more they talked about it, the less sense the distinction made. Either a taxing authority has the power to tax or it does not. England maintained that England had the power to tax, therefore, the tax could be levied in an external system situation or an internal situation and once that artificial distinction was removed because people's arguments brought them to that point, that's when they jumped to the other issue and said, not a difference between internal and external taxation, but that taxation without representation is tyranny. Yes, England can tax internally and externally but only if there is representation and since there was no representation for the colonies in the English Parliament, any taxes levied by that country would be nonbinding on the colonies. That taxation would be tyranny and a basis to rebel and you all know in broad outline at least the rest of the story. We come to a situation today and we're still having arguments about taxation, but it's not an internal tax or an external tax. Certain bases for taxing have been taken away from the state...

PRESIDENT ROBAK: One minute.

SENATOR CHAMBERS: ...because of a constitutional amendment. So the wherewithal that the state has will be based only on reaching those items which can be taxed by the state. When you reduce the number of those items you have to raise the rate of taxation to get the money. To give this kind of exemption disrupts the system and at a time when we're trying to find our way this can only complicate it in a way that is not rationally related to what we say our goal is. I'm opposed to the bill and unlike Senator Bernard-Stevens, I don't have to apologize. I think it's a bad bill and I'll be glad to vote against its advancement.

PRESIDENT ROBAK: Thank you, Senator Chambers. Mr. Clerk.

CLERK: Senator Beutler would move to amend the bill. (FA183 appears on page 1929 of the Legislative Journal.)