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SENATOR MATZKE: Thank you, Mr. Lieutenant Governor, members of the Legislature. I have just a couple of comments. First of all, I suspect that Senator Wickersham's bill is special legislation and probably unconstitutional, although I agree with the purpose for which he sets it forth. My understanding is that the rationale for this bill is that the expense of conversion is mandated by the federal government. Every business, every farmer, anybody in business makes investments in their business and they don't come in and ask for exemptions from sales tax. But in this instance, my understanding is that the rationale is it's a mandate from the federal government. Now I have a question for Senator Kristensen when I finish my prologue here. My understanding is that almost 50 percent of the cost of an automobile is now accounted for by federal safety and environmental mandates. We have to have fuel efficient engines. Congress has set up a criteria that automobiles have to meet certain mileage requirements, minimum mileage or...mileage requirements for gasoline efficiency. We have catalytic converters and federal mandates on exhaust systems. We have mandated safety glass, seat belts, air bags, that as much as 50 percent of an automobile's cost may result from federal mandates. Now what I'd like to know is, is there a distinction here? Is there a reason why we should forego sales tax for the TV industry or should we, to be consistent, come back and repeal the sales tax on motor vehicles or at least part of their cost? And I wonder if Senator Kristensen could respond to that question.

PRESIDENT MAURSTAD: Senator Kristensen.

SPEAKER KRISTENSEN: Thank you, Mr. President. Thank you, Senator Matzke. The distinction is this. That those mandate...50 percent I think is strong because more than 50 percent of the cost for a motor vehicle obviously is labor. The actual parts of the car are much less than that and, as with anything else, the actual labor and the mechanization of that process is expensive, but there's a big difference here. The cars that are on the road Congress didn't say you can no longer drive them. If you have an older car, you may drive that car until you are done with it. In your business, they are not telling you can no longer use your old typewriter and that you must quit today and move all to digital computerization.