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I guess that Senator Chambers and I have disagreed, that was a rule amendment that I brought and we adopted and it may serve a good purpose this afternoon. The issue that Senator Janssen brings to us is a complicated one, and it does involve what many would say are fine lines. And Senator Janssen was also candid in presenting to you that this issue is being litigated in the federal courts and we do not know what the outcome of the litigation is going to be. The particular bill that Senator Janssen has brought to us in the past has always been rejected by the Revenue Committee because, as he has indicated, we do charge sales tax on shipping and transportation costs in other instances. If you buy something and it is shipped to you, there will be sales tax on that shipping. In this instance, the shipping cost is simply the U.S. postage and, under those circumstances, it looks no different than something that was put on a truck and shipped to you by some other means. Some people think that, of course, postage is like a tax and that you shouldn't pay a tax on a tax. But that's not accurate. Postage is payment for a service. Postage is a payment for a service and it's a transportation service, and in other instances we do tax that transportation service. We were, I think, members of the committee, were concerned that if we advised the Legislature that we thought the exemption sought by Senator Janssen was appropriate that we would very quickly then find a move to exempt the sales tax on other kinds of transportation that are currently taxed. I might also note for you that the exemption that Senator Janssen is seeking, like the one for the bill in its main, is not an inexpensive proposition. The estimates are that in the Fiscal Year '99-2000 it would cost \$636,889. In the second year out it would cost \$943,644. Those are difficult costs to estimate, but this is not an insignificant amendment that Senator Janssen brings to you, both in terms of its policy and in terms of its fiscal cost. And I think on both grounds the bill has, as Senator Janssen been...noted, been rejected twice by the Revenue Committee, and we would ask you to likewise reject Senator Janssen's amendment this afternoon.

PRESIDENT MAURSTAD: Thank you, Senator Wickersham. Senator Beutler.

SENATOR BEUTLER: I'd waive.