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the person that sold it to you that pays. That person is only a collection agent. It is ultimately the person that bought or acquired or received the benefit that pays. That's the principle of the system and that doesn't change. That doesn't change whether you get the service or the benefit or the goods from New York or Kansas or Missouri or South Dakota or any other state. If it comes into this state and the tax has not been collected, the tax is still owed; and it's still owed by exactly the same person, that person that receives the ultimate benefit. We just have a lot of people that don't tend to obey the or be cognizant of the niceties of the law and pay. So what we're really talking about is kind of a...perhaps a system of tax evasion rather than a system where a tax isn't due, because in general the tax is still due. And as Senator Wehrbein was starting to point out, it is one of our major problems in the tax structure. But the resolution to that issue lies at the federal level and could not be solved by this Legislature acting alone, even though we have brought to you efforts in the past to find a solution to that. But, at any rate, I do hope that you reject Senator Janssen's amendment. I don't intend to speak further on it. It is a complicated issue. It does require that you make careful distinctions and it also requires that you be cognizant of the rather high fiscal cost of what Senator Janssen has suggested...

PRESIDENT MAURSTAD: One minute.

SENATOR WICKERSHAM: ...to you--a million and a half dollars over two years.

PRESIDENT MAURSTAD: Thank you, Senator Wickersham. (Visitors introduced.) Further debate on the Janssen amendment? Senator Beutler.

SENATOR BEUTLER: Mr. Lieutenant Governor, members of the Legislature, I wanted to ask Senator Wickersham a couple of questions if I may, and I'm not quite on the Janssen amendment, if you'll excuse me, Senator. I just wanted to gather some more information while the process is on.

PRESIDENT MAURSTAD: Senator Wickersham.