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charges a tax on the service, the labor service, then part of it,...

SENATOR CUDABACK: One minute.

SENATOR RAIKES: ...the markup on the water heater, is not taxed. Is that correct? Versus the way I'm suggesting, the total amount, the wholesale price, the retail price of the water heater, plus the service, would be taxed.

SENATOR LANDIS: I think the answer lies in the same thing. I'm...my guess is, there are contractors who simply pass that number on, or identify that. In other words, it has the same range of possibilities that you've identified as well. However, as a general rule, if that's a common business practice, the answer is yes. And it would be different. My guess is, it might be simpler for one part of the equation, the payer of the goods, and more difficult for another, the contractor. But it would be a possibility. It's not consistent with the way we now do business.

SENATOR RAIKES: Okay. I'll continue this. Thank you, Senator Landis. And thank you.

SENATOR CUDABACK: Thank you, Senator Raikes. Senator Byars.

SENATOR BYARS: Thank you, Senator Cudaback. I have a few observations I'd like to make. And then I have a question or two I'd like to address to...I see Senator Janssen isn't here, but Senator Cunningham is. I won't ask him to yield yet. I do stand in support of expanding our sales tax base. I think we've, over the years, for probably what bodies before us had very good reasons to do, painted ourselves into a corner tax-wise. And as I look at many of those items that are now exempt from tax...from the sales tax, and those items that are taxed, it doesn't make a lot of sense to me. And as we look to broaden that sales tax, I certainly stand in support of Senator Brashear and what he's attempted to do. We might have to do some fine tuning to make sure that we have the laundry list correct. But I do absolutely stand in favor of it. I do need to ask Senator Cunningham a question.