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makes sense and it raises money. If this body can tax a legal substance, such as tobacco, whether we find it repulsive or not, if this body can tax alcoholic beverages, whether we find them repulsive or not, they both are legal and the state does not mind taxing them. One segment of this bill is devoted exclusively to taxing cigarettes. Senator Janssen is moving in a little different direction by aiming a tax only at an activity which is illegal under the laws of this state. He is not saying that you cannot advertise an illegal product or activity within this state. He is saying that if you are going to advertise an activity which is illegal in this state, that advertising will be taxed. I don't see anything morally wrong with it. I don't see anything legally wrong with it. I don't see anything that makes it constitutionally infirm. This is a more justifiable tax than the one put on cigarettes. If the tax money derived from cigarettes was to be devoted to addressing the health problems created by smoking, that's one thing. But from our discussions yesterday, we saw a host of items that have nothing whatsoever to do...

SPEAKER BROMM PRESIDING

SPEAKER BROMM: One minute.

SENATOR CHAMBERS: ...with health that derive money from the taxes assessed or laid on cigarettes. I think Senator Janssen has a good amendment. It is not going to harm any person or group within this state. It is a positive good. If you can raise taxes on cigarettes to stop people from consuming a legal product, what's wrong with taxing advertisements of an illegal activity? Thank you, Mr. Speaker.

SPEAKER BROMM: Thank you, Senator Chambers. Senator Vrtiska.

SENATOR VRTISKA: Thank you, Mr. Speaker, members of the body. I stand in support of Senator Janssen's amendment. And I'd like to ask him a question.

SPEAKER BROMM: Senator Janssen, would you yield, please?

SENATOR JANSSEN: Certainly.