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seems to be burdensome and complicated. We are encourage...are we encouraging or discouraging individual property owners to repair, update, or improve their property? Why do we add a tax to something that already gets taxed, and we continually pay a tax onto the tax that was added to it, as would be the improved value on your property? I would urge the body to support this amendment. Thank you.

SPEAKER BROMM: Thank you, Senator Stuthman. Senator Brashear.

SENATOR BRASHEAR: Mr. Speaker, members of the body, I rise in respectful but strenuous and vigorous opposition to Senator Stuthman's amendment. We've had enough interaction and dealings with the contractors that I certainly think I know and understand their position. The fact of the matter is that this is a significant broadening of the tax base as it relates to services. We are talking \$50 million here. And I know that everybody in the body has looked at the numbers and knows that's what we're talking about. So this would do extreme and irreparable damage, in my opinion, to this package. And there is not a basis. It's...as people have said, the best tax is the tax that affects somebody else and not me, not you. But the fact of the matter is, there is no basis for eliminating these people. And I'm going to try and draw a distinction here. Real...the basis...one of the oldest bases of taxation in the western world is property tax. Why is that? It's because no matter how poor a person might be, if they in fact own real property, they in fact have an asset of value. That's why we continue to tax real property, because it continues to have value. Now, at the point where we are allowing people to take an asset that has value, leverage the asset through a mortgage, a second mortgage, a renovation loan, in order to increase value, we are not dealing with some of the issues I've heard very articulately discussed on this floor, of people needing to get to a job in an automobile or the like. We are not talking about emergency situations here. And if we draw the distinctions which you saw fit not to draw as between repair and maintenance and those kinds of things, if we draw those distinctions, we complicate our lives in such a way that we're not able to govern ourselves procedurally and have a process for raising revenue. I understand that this will be a new and