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goose is good for the gander. Let's not pick on the cities on the revenue. Thank you.

SENATOR BAKER PRESIDING

SENATOR BAKER: Senator Raikes, you're recognized to speak.

SENATOR RAIKES: Thank you, Mr. President and members. I had a question for Senator Brashear, but I think he has left. My question to him, and I'll just outline it and maybe he can hear it someplace or answer it later. Several have raised the issue, well, exactly how are you going to determine the amount of the windfall? Is the city itself going to calculate how much additional sales tax revenue they get with the broader base, or is Department of Revenue? I think it is the case that the Department of Revenue is going to make that calculation. So...and the question came, I think Senator Janssen was talking about, well, sales tax receipts are going down anyway, and I assume if the Department of Revenue did it they would take into account trends in sales tax that were occurring without the base broadening and then try to incorporate that into their estimate of how much additional city sales tax there would be because of the base broadening. And I assume this is something that's very possible to do. You have the Department of Revenue, I would have confidence would be doing it in an unbiased, objective manner. It was suggested that it would be unfair, if the state broadened the sales tax base it would be unfair to recapture this revenue from cities. Well, wouldn't it be the same to say it would be unfair for the state not to broaden the sales tax base? Wouldn't that leave cities in exactly the same spot? So cities are...if you don't broaden the sales tax base they're not going to get the sales tax revenue from the broadened base, by definition. If you do broaden the base, then you're saying it's unfair for the state to recapture some of the...what's described as windfall revenue. Well, I don't see the logic of that. That's no...that's no less fair than not broadening the base to begin with. I have to tell you I have sympathy with Senator Brashear's proposal here. I think it's...I support broadening the tax base, really sales tax base, for two reasons. One of them is I think it's consistent with good tax policy. The idea of a sales tax is to try to fully represent the economic