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things like that, cleaning supplies, but that's all part of the system. So I understand where you're coming from. No, it probably isn't right but that's the way it is, and if you do it here, we may...we might...may dig ourselves a bigger hole in revenue. I mean you can't just say car washes and leave some other business alone, leave them hang out, to hang out to dry. So there could be a big deficit here, and I know what you're talking about, and it doesn't seem fair. But a lot of things in this world aren't fair. So with that, I'd give the rest of my time to Senator Smith, if he'd like to have it.

SENATOR CUDABACK: Senator Smith.

SENATOR SMITH: Thank you, Senator Janssen, and members. And I understand the situation here, and that's why I didn't do a blanket amendment to address everything. But I have to say that I'm at a loss for an example where we do this elsewhere. If you look at the, you know, a regular retail business, they don't pay tax on their inventory. And so it's difficult for me to support a policy on the car wash situation where they're taxed twice. Now if they had a menu of services or of soap, you know a different grade of soap to be used, and that they could select from that, it's my understanding that that would be a way around that. And this is a much more straightforward approach, so that we can be preventive of double taxation, and I think it's a small issue, and it's not \$300 million a year. And we can toss out numbers as much as we want, but it's not \$300 million a year. And this is a very narrow approach and it makes the implementation of taxing car washes and building cleaning and maintenance much better, in my opinion, so that they don't pay sales tax twice. Thank you.

SENATOR CUDABACK: Thank you, Senator Smith. (Visitors introduced.) On with discussion of the Smith amendment, Senator Vrtiska, followed by Senators Raikes and Brashear.

SENATOR VRTISKA: Thank you, Mr. President and members of the body. I stand with Senator Connealy and others who have spoken in opposition to this. I don't think anybody said it was a 300 dollar...a \$300 million loss, but it could be. Because to me it's one of those areas we're starting down that road where