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FLOOR DEBATE

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product. And I'm just trying to use that as an example and...but I...Senator Vrtiska said, you know, this is going to open the floodgates, and I'm at a loss for similar scenarios as this that are not being considered. But certainly that's why I drafted it as narrowly as possible, only relating to these services because of the uniqueness that began last year. Thank you.

SENATOR CUDABACK: Thank you, Senator Smith and Senator Raikes. Senator Brashear, on the Smith amendment.

SENATOR BRASHEAR: Thank you, Mr. President and members of the body. I rise in opposition to Senator Smith's amendment. Hopefully, maybe not, but hopefully I can add some clarity and I thank Senator Vrtiska and Senator Janssen for their comments. I don't think this is that difficult. Soap is to the individual who offers a car wash service what pens and paper and heat and lights, or whatever, is to somebody who operates a store. Cash registers and the paper to go in the adding machine, and that kind of thing, that's overhead. And you don't...you do tax that which is overhead. How do you wash a car without soap? You don't wash a car without soap. Soap is overhead. It's taxed, yes. But it's not unfairly taxed to the car wash service. It's not an ingredient. It goes into the process like pens and papers and whatever else you can think of that somebody buys to operate a business. Sweeping compounds for the floor, all those kinds of things will be taxed. That's overhead. You've got to have it to keep the dirt off the floor or to make the adding machine work or whatever else, and you pay tax on it. But when you get done washing the car, there is no "soap" there with the car. It wasn't an ingredient. Now if you need corn to make cornflakes, then that's an ingredient. That's a component part and you don't tax that. And the yarn to weave a rug, you don't tax the yarn because they get the yarn in the form of the rug, like they get the corn in the form of the cornflakes but they don't get the soap in the form of soap when they get their car washed. And it is the slippery slope. It is the beginning of trying to all of us come from our own perspective and we take this apart rather than broadening our base. And to me the most objectionable part, which is no fault of Senator Smith's, he can't tell you what it's going to cost and neither can I and