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construction labor, additions, finishing, unfinished projects, or replacement of structures damaged by disaster, neither notice nor refund process would be required nor provided. These revisions address concerns about the administration of the bill from both the department and those affected by the tax changes within the bill, and I urge your consideration and adoption of the amendment. Thank you.

SENATOR CUDABACK: Thank you, Senator Brashear. You've heard the opening on AM1939 by Senator Brashear. Open for discussion on that amendment, Senator Brashear, your light is on next. He waives the opportunity. Senator Jensen.

SENATOR JENSEN: Thank you, Mr. President and members of the Legislature. Senator Brashear, would you respond to a few questions?

SENATOR CUDABACK: Senator Brashear, would you respond?

SENATOR BRASHEAR: Yes, Mr. President.

SENATOR JENSEN: And I appreciate your attempt to try to clear this up. However, it appears to me that we may have added more confusion to an already confusing entity in that that, one, who is totally responsible for, in the end, for the payment of the tax? Can you tell me that, the sales tax?

SENATOR BRASHEAR: Well, the owner of the property is responsible for paying it and the contractor is responsible for collecting it.

SENATOR JENSEN: Would the Revenue Department accept a...accept or...any type of a form, or would they provide some type of a form that subcontractors could submit as you're going along on a project; that, then, they would be receipted either by the department to avoid auditing and all that other stuff that might come along later?

SENATOR BRASHEAR: Senator Jensen, I simply can't speak for the Department of Revenue. They have given every indication of their intention to promulgate rules and regulations to implement