

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
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come out and...

SENATOR RAIKES: So you're about the paperwork necessary to apply for the refund?

SENATOR JENSEN: Yes, and the number of people that's going to have to be employed to even handle this at the department, I would think.

SENATOR RAIKES: Okay, let...

SENATOR JENSEN: Then...

SENATOR RAIKES: ...me ask you another question. Basically, what I understand to be an option two contractor or a contractor who does not have a sales tax number, there would no longer be option two contractors. Is that your understanding?

SENATOR JENSEN: No, that's not my understanding. I mean...

SENATOR RAIKES: Okay...

SENATOR JENSEN: ...I don't know who would have a number and who wouldn't.

SENATOR RAIKES: Well, if...

SENATOR JENSEN: But it would seem to me that almost...under this, almost every contractor should obtain a number because he is going to be submitting...

SENATOR RAIKES: Well, right now an option two contractor would be one who, in effect, paid sales tax to his or her supplier for materials, and then, basically, did not have to collect any sales tax beyond that. Is that your understanding?

SENATOR JENSEN: That is my understanding...

SENATOR RAIKES: All right. So now if these sorts of services are subject to tax, either tax that has to be paid or tax that is charged and then could be refunded, there would no longer be