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PRESIDENT SHEEHY: Thank you, Senator. Senator Jensen.

SENATOR JENSEN: Thank you, Mr. Lieutenant Governor and members of the Legislature. I'll just echo the comments of Senator Stuthman and Senator Kruse. I think this is a time to look at our tax picture and to do a study. We are looking at our education picture, we're looking at our Medicaid picture and health picture, which are two huge drivers, and I think it is time that we take a look at our tax structure. One thing about taxes, certainly nobody wants to pay them, but what they really want more than anything is fairness, fairness in taxation. I don't believe we have that now. You look at what we've done, particularly on taxing some of our services. It is unbelievable to figure out what we have, with the construction tax that we put on. Also, if you're buying food in a grocery store, you don't pay tax. If you throw it in the microwave, it becomes prepared, then you pay tax. That just doesn't make sense at all, and I think the public wants fairness. Can we do that through this commission? I don't know. But certainly, if all we looked at was how to make our taxes more fair to the public, I think that the people would be, certainly, more happy. You know, certainly the farmers, they pay a great deal of property tax, not a lot of income tax. Those in the city pay a lot of income tax, and they pay property tax also, I'll guarantee you that. But what should be that right ratio? And if we can develop a system where we have fairness in our tax, taxes, you're going to receive much less complaints from the citizens. And I think it's our duty to do that. With that, I'll return the balance of my time back to the Chair.

PRESIDENT SHEEHY: Thank you, Senator Jensen. Senator Louden.

SENATOR LOUDEN: Thank you, Lieutenant Governor and members of the body. I, too, echo what Senator Stuthman, Senator Kruse, and Senator Jensen have mentioned. We've worked on taxes ever since I've been down here in the Legislature, and I don't know if we're any better off than when we started. We've broadened the tax base on sales tax. I don't know as that benefited anyone but the state for a certain amount of dollars, and like Senator Stuthman, I'm not...haven't really been...understand how