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based state to a sales and income tax based state during the Tiemann years in the sixties, and when we did that we had to pass a state constitutional amendment allowing us to use the state sales and income tax. As part of the constitution, when we did that, it said this: When an income tax is adopted by the Legislature, the Legislature may adopt an income tax law based upon the laws of the United States. Now, if we make reference to a law it's okay, but it usually means that it's frozen in time as the law was on the day that the state passed the act that made reference to it. That's not the case with references in our income tax code. Because of this one piece, we can adopt by reference a federal law even though the federal law might change. And here, in Anderson v. Tiemann, is the court case solution: The Legislature has authority to enact state income tax laws which incorporate future income tax laws of the United States. So when we make reference to C.F.S. blank, blank, blank in our income tax code, it is constitutionally permissible, although this is an exemption to the norm, that that is referenced to that bill as of today and as it changes in the future. Normally, we wouldn't be able to do that, but we can in this area, and that's what that provision and that's what that case stand for.

SENATOR CUDABACK: Thank you, Senator Landis. Further discussion? Senator Chambers, followed by Senator Smith.

SENATOR CHAMBERS: Mr. President, members of the Legislature, I didn't get to hear what Senator Landis said, but he and I had talked about it, so I figure that he did explain how this reference could stand as it is and be all right. But it is subject to change by the Defense Department and they could up the qualifications that are necessary, and some of these companies that...or employers that are now qualified won't be qualified anymore. There will be an automatic change, and those people who currently are eligible for this benefit no longer will be. But if those who are pushing this bill want to leave it that way that's fine with me, because I don't like the bill. I don't like it at all. These are basically desk jockeys. You're not talking about having some person come back here with an arm missing or a leg missing and give them some kind of a break. I've seen too many stories, one even involved the young