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on or before October 15th of each year, the state Board of Equalization would then of necessity and according to law would have to set the rates of..that they're responsible, namely, the sales and the income tax. As it is now, they are now doing it after election. Now it may be that some members of this body would prefer they do that. I think that in this case and in the future in order to alert the people to the raise in the manner in which their taxes are going to be raised, if that's the question or lowered, they ought to be able to have the information before they vote in November. Now that's the only reason for the amendment and that's all it does. It sets October the 15th of each year as the date in which the state Board of Equalization would set the rate of both the sales and income tax and the other areas in which they have now that responsibility. Now I move for its adoption.

PRESIDENT: Any further discussion of the Carpenter amendment now. Senator Waldron, did you want to be heard on this amendment, then Senator Burbach.

SENATOR WALDRON: Mr. President, members of the Legislature, we..

PRESIDENT: We are dividing the question.

SENATOR WALDRON: ..now the issue we are speaking toward is whether or not October 15th or 14th was to be the day the sales and income rate are set. Is that the one we are talking about, Senator Carpenter?

PRESIDENT: I think that's the chair's understanding. Yes. The first part of his amendment.

SENATOR WALDRON: Well, I have a mild objection to setting the sales tax rates at that time. I don't have any objections to setting them before the election or after election, but they should not be, I think, set directly after the elections or immediately before the elections and if it were sometime like in August or sometime like that or sometime in December or something like that so we don't try to tie the sales and income tax rates to the elections because if you set them just...they have some effect on elections, there is no question about it. But if you set them immediately before the election, they are going to have a direct effect on elections. In many cases, people will not have a chance to even hear why the sales and income tax rates had to go up, if they do go up. And then what happens if a person is in a position to lower the sales and income tax rates and immediately before election does so, even though it might be fiscally irresponsible to do so, and so I think putting them directly before election is tying the sales and income tax too closely to politics to be right honest with you.

PRESIDENT: Senator Burbach. The first half of the amendment.

SENATOR BURBACH: (Mike off) members of the Legislature, we need to move this back. We cannot go beyond December 1 because it takes a certain amount of time for the change over in the Revenue Department. Certain forms must be filled out to be supplied to those people who must comply with the income tax provision. Certain times must be lapsed for the sales tax to become operative at a different rate up or down but if we move too far forward, then we are also in trouble. November 15th would be the ideal time for the book work necessary. Also, it would be the ideal time because of the crops, the prices, the state of the state in its economy so we can have as long a season...as long a time to determine what the income may be. So I would oppose the amendment which would bring it further..closer before we have all of the facts available. I think it is important that we move to the middle of November and stay at the middle of November.