

exemptions are very difficult to gather. In those cases, we're not going to be able to gather them, and that's just an absolute fact. The Department has to administer this act, and many times we have given the Department of Revenue authority to do things, and this act basically says they may request information. Now, they can't be unreasonable in that request because, you know, the Department of Revenue is not likely to ask the County Assessor to go out and value all personal property in the...in the county, which they're not doing now, to get information, and they're just not going to ask for that, so they're just going to have to make guestimates in this area. The idea here is to get some general information so that we can look at, you know, the total tax picture in the state, and that...and therein lies one of the situations we have, fiscal cost to the counties should not be all that great, and it won't be great because, you know, I don't expect that the...the Tax Commissioner to be oppressive in his demands, or unreasonable in his demands for information. This information, again, is going to be used by the Legislature, and by the Tax Commissioner, to look at the total cost of exemptions, etc. We're not asking for hard and fast information. We're not going to be able to get it in many cases. In many cases, if you have...if you have any knowledge, we get estimates and guestimates presently from the Department of Revenue. We've had on the elimination of the sales tax on food, estimates that vary, you know, eighty to a hundred percent from the high and the low, from different sources, and that's just astronomical that variation, but that's what it is. But it's better to have some information than have no information and have it totally be based on an individual legislator's desire to justify what he wants to do, and therein lies why we need the information, you know, in the first place. Senator Hefner brought up the point of...of taxing those things that are exempt by constitution. You know, we're not asking for that information, and the reason we're not is because it's not going to be possible. We won't be of much value if we got it, you know, and that's not the purpose for this whole report. The purpose again is to look at what we're doing and why we're doing it, so that we, as the Legislature, and the Executive Branch as the Executive Branch, can make some valid judgments as to what, how much cost, value, purpose, etc. Let me also go on and say this, that the revised fiscal note, and Senator Carsten, I did call the Tax Commissioner and tried to find out what the situation is on that fiscal note, and I got a little better answer than we had. The fiscal note is the same fiscal note that they provided to us the first drafting of the bill. Now the Tax Commissioner came in and he said that to the first...the way the bill, the green copy reads, we would have asked them to make these reports every year, and