

for the cost of filling out a form if that is required? How much does a voucher cost? It costs a considerable amount of money, at least half that amount if not the full amount of the \$20 that would be returned. It costs the state that much to return that to local governments. We are talking about mandating something in the state constitution which this state, this Legislature has a responsibility and should be very concerned about and should, in fact, offer local governments these sorts of proposals, but to mandate such a proposal in the constitution is a tremendous abrogation of our responsibility. It puts something in stone which I am sure does not need to be there and it may be just plain not cost effective and in most cases I would gather that it would not be cost effective and we are talking about large programs with fiscal impacts to local governments of many millions of dollars. Then, of course, there is some merit to it, but if we are talking about small programs, small changes, regulation changes, other kinds of things, then in fact, it becomes an excessive burden on state government and I think that that is a problem that we have to address. There is a lot of problems related to this. The questions I would ask of Senator Hefner, and I would like to ask Senator Hefner another question, and one that relates even more specifically. Senator Hefner, if there was a regulation, a regulation which the Legislature authorized a department, like the Department of Health, to require, would we then be responsible for whatever local government felt that regulation cost? That might be a mandated program but will we then be responsible to pay whatever local government felt those costs should be? That was a question of Senator Hefner if somebody could turn on Senator Hefner's mike.

SENATOR HEFNER: Senator Newell, I think that you perhaps are going a little bit to the extremes in doing that. My intention is that whenever we mandate a program and it has a fiscal impact why then we as a Legislature should pick up that tab. I don't believe that we would put into effect if an item only cost \$25 or so.

SPEAKER MARVEL: You are out of time, Senator Newell.

SENATOR NEWELL: Thank you, Mr. President, I will try to get some more time later then.

SPEAKER MARVEL: Senator DeCamp and then Senator Reutzel.

SENATOR DE CAMP: Mr. President, members of the Legislature, I sure understand the concern Senator Hefner has and what he is trying to do but I am wondering if maybe we aren't on an