

SENATOR FOWLER: I rise also to support the Chambers amendment and I believe that the points that Senator Keyes has made is very important to this Legislature. I do not think there is any need for us whether this amendment is adopted or not to rush this bill to Final Reading nor to rush it over to the Governor's Office. The economy certainly is in a questionable state. There is a lot of experts with a lot of different opinions. There is also the question of the \$55 million in tax refunds which has been calculated by the Department of Revenue to be given back but which I think they are willing to admit is an estimate, perhaps an overestimate, and that probably in a month or six weeks, we will see whether or not, in fact, those refunds happen. Now, basically, that money has been pledged by the administration or calculated by the administration to go back to the people. If, however, it turns out that the Department of Revenue is wrong and that, say, half of that \$55 million has been collected in taxes and will not be able to be refunded, then suddenly it becomes a windfall to state government and it falls on us to decide how we are going to send that back. This bill is a vehicle to make that decision, if in fact the Department of Revenue is wrong. An increase in the food sales tax credit is one of the most direct ways to ensure that the refund that has been indirectly pledged by the administration, the \$55 million I am talking about now, does in fact go back to the taxpayer. But if this Legislature, if we surrender any opportunity to work that refund back to the people, then we have put ourselves in a situation of having at the end of the year a tremendous surplus in the state treasury and no way for us, as a Legislature, to deal with that. I think that Senator Chambers has a good option here. I don't think that the Governor would have suggested and changed his view as to the amount of the sales tax refund if he did not have a sense already that probably the \$55 million is not going to be refunded in income tax. I think that probably by the end of this month we will have a sense as to what percentage of that \$55 million will be refunded and I think we should use this bill, as Senator Chambers has indicated, as the vehicle then to refund the rest of that. It is my belief that the revenue has been collected. It is also my belief that we are under an obligation in this Legislature to make sure that it is refunded. I support Senator Chambers' amendment.

SPEAKER MARVEL: Senator Kahle.

SENATOR KAHLE: Mr. Speaker and members, I just noticed by