

revenue income of the state throughout that year if sales tax receipts drop out or income tax. Now the way it is now we wait and we make a full half percent jump, and I fully sympathize with the retailers on this that you can't trigger that quarter percent and go through the Mickey Mouse that is going to be...that every retailer, every grocery store, small business is going to have to take and make up that difference, different charts, get their employees used to figuring a different sales tax rate for that quarter of a percent deal. The difference of fine tuning is not all that significant other than the idea that you kick the sales tax in quicker because the difference is only about 20 percent between a quarter percent of sales tax and 1 percent of income tax. I don't see these differences as that significant at all. And as far as trying to maintain zero balance in the state treasury, I am not sure that is good business because we are prohibited by Constitution from issuing warrants if we run out of money, and I think the state should have a little margin there to go on so if the receipts when we operate on a system of projected receipts on a guess of what the economy is going to be, that we should have a little bit of pad there to carry us over if the sales and income tax receipts drop off in a period of months. I think that is only responsible government. The subdivisions, they can go issue warrants when they run short on tax collections, but the state by Constitution cannot. So I think zeroing out that treasury is not responsible government and should not be looked at from that angle. I think it is really a piece of legislation that what it will really accomplish is a Mickey Mouse situation for the grocery stores and I think it was a sad mistake to see it introduced and break the current tax structure in relationship of the sales and income tax with 1 percent increments on income tax and one-half percent on the sales. Thank you.

SPEAKER MARVEL: The Chair recognizes Senator Wesely.

SENATOR WESELY: Senator Burrows made some good comments I think, Mr. Speaker and members of the Legislature, and I have seen through my own experience that when you get too... make things too easy in some of these areas, you forget how hard it is for the guy on the street who has to react to these laws and come up with the actual implementation, and that is something that we don't want to see occur. I think we do want to allow more flexibility and I will probably vote for the bill but I am real concerned about impacts on the retailers. So I would suggest that although this might get back to our retailers and get an idea what the cost is, as I recall in the grocery stores, most of them have computerized systems and any time you have a change in increment on