

more than is needed. So then you've got another job to check to make sure that the material that they say was used in Building A, in fact, all was so then you've got another auditing cost if this thing gets to any...at that period of time to any extensive amount to deal with. Again, the problem can be readily, easily solved without a law. And how many times have I heard some of you who are advocating this stand on the floor and say, what we need is fewer laws. We don't need to have a law for everything. If there was ever a situation where you don't need a law, this is it because the vehicle is there in the contract that is originally signed and doing it that way is consistent with the concept that is now in the law that the consumer must pay the tax that the retailer or in this case, you are requesting the agent as the contractor to absorb the tax completely in violation of the intent of the sales tax law. I would urge the bill not be advanced.

SPEAKER MARVEL: Senator Kahle.

SENATOR KAHLE: Mr. Speaker, Senator Warner covered most of what I had in mind but I was surprised to find that we have in statute that a retail dealer cannot include the sales tax in his price. I'm talking about especially farm machinery. I think many of you that are farmers know that when the sales tax issue first came up, at least I did and I assume others did, when we made a deal with the implement dealer we sometimes say, well you pick up the sales tax and you've got yourself a deal. And of course they quoted this statute to us that it was illegal for them to do that. That was not used very long. They found out it wouldn't work so I guess I wonder why you couldn't write contracts the same way. It isn't hard. It doesn't take a mathematician to figure out what that sales tax amounts to on a contract. Of course you have so much labor and so much material involved so you might have to make a determination there but you are putting the burden then on the person that is getting the construction done for the sales tax. That is what we have out on the farm is that the burden is on us to pay the sales tax. Thank you.

SPEAKER MARVEL: Senator Goodrich, do you wish to close?

SENATOR GOODRICH: Just briefly. I have been talking with Senator Beutler and Senator Marsh and I have agreed that we advance this bill to Select File and then we will be working on an amendment to apply to it, to adopt on it on Select File. It will provide two things, one, the contract must be written and number two, that a minimum amount must be incorporated so that the Department of Revenue does not process a twenty-eight cent check and spend three or four or five dollars