

not what we originally proposed in the bill, it is acceptable and it is an improvement and it is going to help fund those programs that alcoholism and the imbibing of alcohol in excess is responsible for. My goal is one that remains clear and I know Senator Kahle and I both agreed on this. We should be taxing the alcohol in beverages, not the water, not the other ingredients, and for that reason we have raised beer because it never was taxed according to its alcohol content. Now the Revenue Committee amendments are, I think, fair. They are equitable. The industry agrees with them...

SENATOR MARSH: Thirty seconds.

SENATOR PIRSCH: ...and probably the best to be had at this time and you must remember probably for the next six years the best to be had. So I, therefore, urge you to adopt these amendments, the amendment to the amendment and then the amendment and then advance the bill. Thank you.

SENATOR MARSH: Senator Hefner.

SENATOR HEFNER: I want to talk to the amendment.

SENATOR MARSH: Senator Higgins.

SENATOR HIGGINS: Thank you, Madam Chairman. First of all, Senator Nelson, I have no dispute whatsoever about alcohol treatment for those who need it. Senator Pirsch and others have said we should tax alcohol because it causes alcoholism. I hope the farm senators are listening. What do you make alcohol out of? You don't make it out of milk. I have never stood up and proposed and said, let's put a bigger tax on grain because that is where alcohol comes from and alcohol ultimately causes alcoholism. And to hear the debate on the floor you would think just about everybody that took a drink is an alcoholic. It was mentioned about all the terrible automobile accidents that are caused by alcoholism. Well, then would it be fair to tax automobiles greater and have some of that money earmarked to go for alcoholism treatment? Have we ever had a bill in here to raise taxes on drugs because that is what makes drug addicts? Pharmaceutical companies, if you look in the Standard and Pools Report, will tell you they are making big profits. Anybody that has ever had to buy a prescription knows they are wealthy people. It is not a poor industry,