

it like an alcohol or a liquor tax. In the first place I think we all recognize that with regard to alcohol and with regard to cigarettes that we are actually trying to discourage the use of those particular items. That is, it is the thought of many people in this Legislature and in this society that the heavier we tax it, the less it will be used and the more that society will benefit from the tax. But in this particular case surely we don't want to discourage marriage. I think that we all see a difference between the benefits of marriage and the benefits of alcohol or the benefits of cigarettes. So it is a completely different area and we should not be treating them the same or using them in the same way. Secondly, going back again to the regressivity of the tax, whether you're taxing alcohol or whether you're taxing a marriage license to some extent, they are both regressive, but at least with regard to alcohol and at least with regard to cigarettes, those items are purely luxuries, pure luxury items, and if you want to tax them in a regressive kind of way at least there is some justification for doing so. But a marriage license I don't think you would put in the same category as a luxury tax. That is something that happens to all citizens, most all citizens and is a benefit to society. Thirdly, I think there is some difference in this regard. At least for example when you're taxing alcohol you are in effect taxing people who use alcohol except for those who buy, or buy some gifts perhaps or a little bit of that, but by and large you are taxing people who use the alcohol and the alcohol is what causes the problem. But a marriage license is one step removed from that because it is children supposedly I guess that cause the problem and that's the connection here, but if you think for a minute, certainly not all people who get married have children so it doesn't even have the direct kind of relationship to the problem that an alcohol tax has or a cigarette tax would have to the extent that you were using a cigarette tax for example to fund a cancer institute. And I think again it differs from a cigarette tax or an alcohol tax in the sense that I don't know that we've ever allowed a build up of funds like this from an alcohol tax or a cigarette tax. This fund envisions over a period of years an accumulating fund, a fund that in the future will expend only the interest from the fund. Again, it's a new concept insofar as I know in how it is structured.

SPEAKER NICHOL: One minute.