

any legitimate state purpose. The service performed by the counties is not creating a deficit now. They are making more, under the cut they get from the current tax, than it costs them to provide the service. There is no need for the bill at all. If you are going to spend a lot of time and discuss issues relative to taxation they should be of more substance and they should be more straightforward. This discussion merely indicates how difficult a time we are going to have as we proceed. If you are going to increase the tax here then maybe somebody else will say when you get to that exemption bill you ought to add some exemptions to set off...to set that off against what you are doing to certain people under this one. There will be all kinds of flippings and floppings and maneuverings which could be avoided. We have serious problems of a fiscal nature. I think all of the propositions directed toward dealing with that problem should be serious and have a substantial impact. If you are going to pass a bill that imposes another tax, that raises a tax, that is a hidden tax, has all of the negatives that a tax can possibly have, then the revenue generating impact is so infinitesimally small it makes no difference, why hurt the Legislature's reputation for nothing? You should gain something if you are going to give up something. Shakespeare or somebody said who steals my name, my purse, steals trash. But something about if you took his good name you made him poor indeed. But I guess if you didn't have a good name in the beginning nothing ventured nothing gained if they take that, such as it is. Legislatures, whether at the state level or the federal level, are roundly condemned by the public whenever taxation becomes an issue. If you are going to put the Legislature in a position to be vilified, let the vilification occur because we are properly discharging our responsibilities and say, despite the fact that the public will cry out, this thing we are doing must be done. There is no necessity for this bill. There is no compelling interest to be served. I hope that you will vote to kill this bill. I am serious about the motion and I won't withdraw it this time.

SENATOR BEUTLER: Senator Vard Johnson.

SENATOR V. JOHNSON: Mr. Speaker and members of the body, Senator Chambers says the bill should be killed for several reasons. The first reason is the Documentary Stamp Tax is not a straightforward tax. I'm looking for a definition of a straightforward tax. Is that a tax where you've got to