

any event, that is what it looks like. Now I spent some time talking to the Revenue Department about Senator Hefner's amendment. The Revenue Department said that they felt that one of the few places in this bill where their own figures were suspect was this area. They said that when they told us that taxing magazine subscriptions would generate \$578,000 that they had very little to base that figure on. They said that realistically they think the figure would be significantly less than that. It may not be more than \$100,000. They said the world would not come to an end if we did not impose a tax on magazine subscriptions since we have an Attorney General's opinion suggesting that it might be unconstitutional. So for that reason, I am inclined though not totally disposed at this moment to support Senator Hefner's amendment. Senator Hefner, I would like to ask a question of you if I might, if I might get Senator Hefner off the phone. Senator Hefner, if this amendment comes on this bill, will you support the bill?

SENATOR HEFNER: Senator Johnson, I just hate to commit myself. If you will notice in the bill book, I didn't vote to advance this bill from the committee and I have a few problems and perhaps I will be offering some more amendments later on. Are you going to support this amendment?

SENATOR V. JOHNSON: Well, my feeling was dependent upon what you said in response to my question. I assume that sooner or later this bill will be supported by you, Senator Hefner, is that correct?

SENATOR HEFNER: What was that question again.

SENATOR V. JOHNSON: I said that sooner or later this measure will have your support, is that correct?

SENATOR HEFNER: I hate to commit myself right at this time.

SENATOR V. JOHNSON: I see. I see. I will tell you, these tax measures are hard to do. In any event, I am giving you the thoughts of the Department of Revenue. The Department of Revenue said that if this amendment is adopted the bill is not terribly shaken. The Department of Revenue is essentially indifferent to the adoption of this amendment. I personally have decided after thinking about it I would just as soon take out of bill something which could be constitutionally suspect so I am inclined to support the