

amendment and it probably will not cost us much in the way of lost revenue if we do that.

SPEAKER NICHOL: Thank you. Senator Schmit, then Senator Higgins.

SENATOR SCHMIT: Mr. President, in view of Senator Johnson's trade, I think I will not speak on the bill anymore.

SPEAKER NICHOL: Okay, Senator Higgins, please.

SENATOR HIGGINS: Thank you, Mr. President, colleagues, I would like Senator Johnson to answer this question.

SENATOR V. JOHNSON: Yes.

SENATOR HIGGINS: Senator Hefner has an amendment, as I understand it, that would give back the exemption to magazines because the Attorney General has said this is unconstitutional to differentiate between magazines and newspapers.

SENATOR V. JOHNSON: Yes.

SENATOR HIGGINS: Wouldn't it be far easier to tax newspapers? After all, newspapers advertise their circulation figures so you would have an accurate figure on how many they sell. Wouldn't that be the easiest way to go to treat everybody fairly and equally because they basically do the same thing, they all disseminate news? I mean, well, if you would consider Ann Landers news and Clementine Paddleford's recipes as news but they are in newspapers so, Senator Johnson, I would like to ask you why didn't the committee put newspapers in there especially since they advertise their circulation figures?

SENATOR V. JOHNSON: We did not put newspapers in because we believe that the taxation of the news media and the print media raises very significant questions to the extent that if we are to choose to tax the print media, and I am not totally opposed to that, it ought to be done by a separate bill that could be examined very carefully, you know you really can go over it with a fine tooth comb. It ought not be a part of an omnibus bill.

SENATOR HIGGINS: Senator Vard Johnson, would you call