

when you don't have that as part of your consideration, then despite the fact that you may have it available for use...

PRESIDENT: One minute.

SENATOR DECAMP: ...despite the fact that it is there, for tax rate setting purposes it doesn't exist. The other thing is to not increase your spending. So for those individuals that are going to vote to kill this, and I am one of them, then I think we had better seriously consider whether you are then going to turn around and vote to increase spending because they are diametrically opposed concepts. I agree with Senator Warner, if you really wanted to prevent a tax increase, you would probably cut another \$15 million. That is probably where you are at. The Governor may do a portion of it. The other way was to consider the reserves as part of your funds available for tax rate setting purposes. So I am going to vote to kill it and I urge you to do the same and then be consistent. You better lock the budget up just as it is now without posturing about putting all kinds of additional pet projects in.

PRESIDENT: The Chair recognizes Senator Lamb. Senator Carsten is next.

SENATOR LAMB: I will close.

PRESIDENT: All right. Senator Carsten. Senator Vard Johnson is next.

SENATOR CARSTEN: Mr. President and members of the Legislature, I want you to remember a little bit of the history of the Legislature setting the tax rates. As you may recall, when we were initially starting to move in the direction for the Legislature to set the rates, it was the decision of those that were sitting down to doing that, the Appropriations Committee, the Department of Revenue, I think the Governor's office was in there, that group in structuring it agreed and so did we and the Revenue Committee did introduce a bill as a vehicle to be used in the event that the rates had to be changed as a result of the legislative action. Now that was not necessary before the responsibility of rate setting was done when it was done by the Board of Equalization. But since it is now in our hands, if indeed for whatever reason there does need to be a change, there does need to be a vehicle available to use.