

which is substantially less than what the homeowners have, the business community has, and Senator Haberman says, that is not enough. That is not enough, 4 million bucks more. Give them a break, \$4 million more. And I am tired, I am tired of having come to this floor and saying you have got to have the business community pay more taxes by extending the sales tax to business utilities. You have got to have the smokers pay more taxes by increasing the cigarette tax a nickel a pack. You have got to have all income taxpayers pay more taxes by increasing the rate from 19 to 20 percent. But, no, no, use some of that money to give a \$4 million tax break to farmers and ranchers. It is not fair. It is not fair. A tax system is as good as its basic equity and fairness and broadness, and if this body continues or actually resumes a longstanding history of creating exemptions, we create greater unfairness and greater inequity and greater injustice. In the last two years, we have broken with that tradition by expanding the base, and to go back to whittling it away is a terrible, grievous mistake, a terrible, grievous mistake. When a businessman takes his IBM typewriter in to be repaired and the IBM people put parts on that typewriter, he pays the sales tax on those parts. When a businessperson takes in his printing press to be repaired or has a mechanic come out and repair it and they put the repair parts in, he pays the sales tax on those parts. Is there any reason, other than political muscle, that a farmer who takes in his tractor or his auger for repairs should be treated differently from the businessperson who engages in the same act. There is no reason whatsoever. It is a \$4 million gift to a community for five years. We cannot afford it. Other states around us in the main do not allow this kind of exemption. There is no need for it. It is bad tax policy. This bill should be killed now on General File. You may have promised a vote to Senator Haberman somewhere along the line. In the sake of good tax policy, whisper in his ear that you changed your mind. Vote to kill the bill. Don't let this bill live. Your Revenue Committee this year had 60 bills. Forty of those bills would create new exemptions in our tax code, and do you know how many of those advanced to the floor? How many of them did? One. One bill. We stand firm. We stand hard. We stand tough because we protect our base. We protect our base. You can't let it be whittled away. I ask that this bill be indefinitely postponed.

PRESIDENT: I will go down the list of lights here now to