

an exemption but rather a decision to tax a certain class of property in a different manner, and as he indicated, perhaps the best method would be to remove most exemptions, if not all, and keep the tax rate low. Now that is a very good theory and very laudable goal, but in fact, the tax rates seem to have an ability to nudge up to a certain level, and when the level gets to about the 5 percent level, it appears to run into some kind of a block. Now there was a time when I proposed removing from the cities the ability to levy the local sales tax because it limited the ability of the state to levy those taxes. I might add that that was always met with considerable restraint in enthusiasm by the urban areas and they have now locked themselves into that to the point where they recognize it as a very desirable method of raising funds. In fact, it is so desirable that Senator Vard Johnson lead the effort to limit it, to limit it, Senator Vard, principally to the metropolitan and the primary class cities, and not allow that despicable form of taxation to be extended to other areas, at least not to the extent of 1 1/2 percent, as Senator Pappas indicated. We can continue this thing until we go on and on and on. The plain facts are that we are talking here today about one very narrow portion of the tax base, and it will be interesting to read how it is reported tomorrow, and I would suggest that we might find out more if we read about that than we have found out by listening on the floor. But I want to say just one thing, for many years the Revenue Committee has struggled with how do you provide a broad, fair, reasonable, supportable tax base. It has been going on for as long as I was here. It has been going on for as long as Senator Warner was here, and it will continue when all of us are gone. But the thing that we are looking at today is just one more little tiny exemption, and for whatever those goals are, however justifiable they may be, as I said earlier, it is not a high priority item of myself. It is not a high priority item with many other legislators on this floor, but when we try to sneak one more little tiny exemption through the gate time after time after time, it is only reasonable that Senator Haberman would try to run this one through. Now he cut it in half, he left off the farm trucks. We don't like to talk much about taxes on trucks, Senator Vard Johnson, because there are a certain group of trucks that do not pay sales taxes, a rather substantial group of trucks. We can go on and on but I would suggest it would be wise to not support the kill motion at this time, but when, as Senator Haberman has indicated, we take a look