

schools are not. Evidently, it was called to her attention that they should be. I checked with the Department of Revenue. They could not even give me a figure because it is, first of all, hard to enforce and, secondly, they do not know what even they are collecting on this tax because it is so negligible. They drew up this amendment and it simply says, "Tangible personal property, except meals for human consumption", because they are listed earlier in the section, "sold by parent-booster clubs, parent-teacher associations, parent-teacher student associations, or school-operated stores approved by an elementary or secondary school, public or private, if the proceeds from such sale are used to support school activities of the school itself." We wrote this very narrowly, very limited. As I said, the Department of Revenue did draft it because we wanted to keep it very exclusive to those kinds of activities or tangible property that would be for...which would support the school activities for the school itself. I have talked to several of you about it and I don't know if you have checked with your schools. Many that I have checked with said, no, we don't have to pay this sales tax, but it is very confusing. It is a gray area and this would make it clear. I move the amendment.

SPEAKER NICHOL: Senator Haberman, please.

SENATOR HABERMAN: (No response.)

SPEAKER NICHOL: Senator Vard Johnson, please.

SENATOR V. JOHNSON: Mr. Speaker, members of the Legislature, Senator Pirsch is a member of the Revenue Committee and I know that sometime during this session she brought this question to the attention of the committee, and the committee indicated that if she could work it out in a form that was acceptable, that the committee had absolutely no difficulty with the concept, and I know that Senator Pirsch has spent a little bit of time with the Department of Revenue and I think she has worked out this small sales tax exemption in a form which is acceptable to the Department of Revenue and will not result in a handful of...more than a handful of dollar losses. Senator Labedz has kind of called to my question whether or not this would be applicable to a variety of festival activities and the like that are conducted in some parochial schools and I can't come up with the answer to that immediately. But I do know that the Department of Revenue does not regard this small change as a problem in terms of our finances, and so for that reason I would support it.