

SENATOR V. JOHNSON: Mr. Speaker, members of the Legislature, I rise in opposition to Senator Miller's amendment. Senator Miller would simply cap the sales tax on automobiles and trucks at 3.5 percent, and that would be it. If this Legislature is of a mind to raise the sales tax from 3.5 percent to 4 percent it should be raised consistently. For the state to have a double, for the state to have a dual standard in its program of sales taxation would basically violate traditional concepts of uniformity. Our sales tax, historically, has been at one rate with all transactions that are subject to the tax being treated at that one rate. And I can think of no good policy reasons to allow for a dual tax rate system. If we have to talk at a later point about the Highway Trust Fund issue and the earmarking of the sales tax on motor vehicles to the Highway Trust Fund, I will talk about that. However, I think that given the nature of Senator Miller's amendment, which simply is to cap the sales tax on motor vehicles at 3.5 percent and given the fact that that would, for the first time, break a uniformity standard, that would be a bad policy for us to adopt. And I again urge you to reject his amendment.

SPEAKER NICHOL: Thank you. Senator Warner. But may I introduce some guests, please. In the north balcony there are students of Dr. Rudy Lewis, Vice Chancellor, and they are students of masters and doctorate students at UN-L under educational administration. Would you folks, please, stand. Thank you for visiting us today. Senator DeCamp, please.

SENATOR DECAMP: (Response inaudible.)

SPEAKER NICHOL: Thank you, it won't be necessary. Would you like to close, Senator Miller?

SENATOR MILLER: Mr. President and members, there have been two points brought up that are against, one by Vard Johnson and one by Senator Warner, that are against this amendment to 539. One is, Senator Warner says that there is need out there because of the reduced consumption. I haven't had a public hearing on the need that is out there. I have only heard that from Warner. I know that he tells the absolute truth. But I would like to have that measured to a larger degree. That has not been brought before this body or before any committee that there is a larger need out there in the Roads Department. In fact most of the argument in here is the fact that it is a sacred cow, that maybe it has more than it has needed. The other argument by Vard