

SPEAKER NICHOL: Okay, Senator Higgins.

SENATOR HIGGINS: Thank you, Mr. President. First of all, I want to thank Senator Hannibal for bringing this to our attention. It still isn't clear to me who is going to pay this sales tax on services, if it's going to be the people or if it's going to be the utilities. If it's the utilities, I suppose they would then pass that cost on to the consumer. I have pledged that I would not vote for any taxes on services, any additional taxes on services, but by putting the bingo and the pickle laws in this same bill, it kind of puts you between a rock and a hard place. As Senator Withem says, it puts you in a pickle. It's true that the amendment was handed out, as Senator Hannibal said, at eight o'clock at night, but it puts all of us in a position of wondering that late hour and as tired as we all were, as much as we had to do to studying it, it's very difficult now to make a decision on this bill. If we do not enact this bill into law, then I do not know what the ramifications will be about the other parts of the law or the bill. Just exactly how much will we be striking from the law? I don't know if on a motion that I have filed to strike the enacting clause, Mr. President, if I'm allowed to ask any questions on that?

SPEAKER NICHOL: Yes, you have time to ask questions if you'd like now.

SENATOR HIGGINS: Thank you. Senator Johnson.

SPEAKER NICHOL: Senator Vard, please.

SENATOR V. JOHNSON: Yes.

SENATOR HIGGINS: Would you answer me and tell me exactly what this sales tax on services, who ultimately will pay it?

SENATOR V. JOHNSON: Well, the person that pays a sales tax on service will be the person who is the consumer of whatever the installation of the public utility happens to be. Thus, if a person contracts to have services run from the street into the house, then that person who is buying that service will pay the tax and the question of course is, who will be the buyer of the services? Sometimes that will be a new construction contract that will be the purchaser of those kinds of services. Sometimes it will be the homeowner per se that will be the