

recipients, not taxpayers, but those who benefit from the tax that keeps the University going. I see certain members of the press over there don't appreciate my words but maybe they are University students too. But the point is I think it is kind of crazy that we vote to increase the income tax for those who are the tax recipients specifically. I also think it is unfair and is immoral to go back and do this retroactively. I don't care how much somebody says, it is only a few dollars. Well, a few dollars here, and a few dollars there, and a few dollars there is like Senator Evert Dirkson once said, a billion here, and a billion there, and pretty soon you are talking big dollars. If Senator Wiley would borrow money from me and agree to pay me back at the rate of \$50 a month, do you think it would be fair at the end of the year, along about November, I'd say, Wiley, I need more money so retroactively you pay me another \$50 a month. I want \$600 more from you at the end of the year instead of the \$50 that I originally told you you would have to be paying. Now you wouldn't think that was very right, even though we didn't have a signed contract. But is it fair to go back to people and say you have made your contribution every month to the state and now, here in November, we are going to tell you we decided that you are going to owe us more than what we told you a year ago. It is going to be a hardship on some people because you are going to have all the other taxes added to this tax, all the other tax increases. You are going to have your increase on cigarettes. We tried for several years to get a voluntary tax in, the lottery, but most of the people that were against the lottery, a voluntary tax, are the ones that are for paying this tax retroactively. So I just want to say that I'm going to continue to vote against an income tax increase, but especially one that I think is not ethical to go back retroactively. I've seen it done to businesses in insurance, and I never thought it was fair to them, where insurance companies would go back and say the Legislature gave permission to raise the workman's compensation rates and a year later they find out that they owe the insurance company back premiums even though they had bid jobs.

SPEAKER NICHOL: One minute.

SENATOR HIGGINS: And the same is true with the people who are paying this income tax, even though they have budgeted. Maybe some of them are counting on an income tax return next year to pay off a debt, or pay for an operation, or