

much of an issue for me, if it was paid, I guess, equitably in terms of who pays it. The fact of the matter is the average wage earner, whether they work for you or they work for me, pays a greater proportion, a disproportion amount of sales and income tax in relation to other entities, entities such as business, such as agriculture. Our sales tax statutes are littered with exemptions, not the least of which happen to be seed, feed, livestock, sales tax on gasoline for purposes of agricultural interest. Sure, if we want to put it on and we repeal all those exemptions in that area, I will support it, but the fact of the matter is what you do is when you bring in the sales tax, and you increase it, and you increase it in a system that it already is skewed out of proportion in terms of who pays it, so, in other words, you penalize the little guy who the only exemption they have is on food, and on any services, and services they can't afford, so they don't get that benefit, they don't get that break. And then, you know, I think one of the amendments up...

SPEAKER BAACK: One minute.

SENATOR HALL: ...there is on food, as well, to put sales tax there, what you do is you just throw the system that much farther out of whack, you make it that much more regressive, especially on the lower end. The lower you get, the more regressive it becomes. Anybody who with an amendment such as the one that Senator Schellpeper offers who is in that, even if you go as high as the \$45,000 bracket that he would affect through his income tax portion of his amendment, on down, they are going to bear the brunt of this increase, and they are going to, frankly, pay literally 100 percent of it in that category. The guy at the top end is going to pay very little, very little in proportion to their income and in proportion to their spending, and we are going to say the sales tax exemptions for agriculture that we have out there are just wonderful, not to mention the fact that we have got another little bill on Select File that says agriculture only wants to pay 80 percent of the market value of their property. You know, we want to make sure that that gets taken care of, that the homeowner picks up the balance of that at the local level for the goods and services that are provided disproportionate, and then we are going to tie that into sales and income tax increases that they pay disproportionate because of the benefits that are derived through the exemptions in the sales tax code, and we are going to say that is fair. That is fair and equitable. We want to do