

the employer occupation tax would hit all businesses and would hit all businesses on an equal basis, as determined by an hourly rate on individuals or numbers of employees that were currently at work with those employers. It would be paid throughout the year that it would be imposed, July 1 through June 30. The purpose for that is to not penalize individuals who hire seasonal employees, but to phase those in over the entire year. It would also not allow those individuals to, in essence, escape the tax by using a quarter, or two quarters of the year wherein they would not have the full number of their employees and, in essence, would structure in their entire year, so the ups and downs, the swings within their employment schedule would be covered. It's my understanding that Senator Wickersham has an amendment to this amendment that deals with the issue of very small employers, it's not small in size but small in numbers. And it would allow for the employer to pay the total tax at the end of the year. I have no objection to that amendment. It is limited, again, to employers who would be limited in numbers in terms of the employees they would have, and where the tax would be imposed. The purpose for the amendment, it appears to me, would be that it's for bookkeeping purposes. It is such a small figure for them that it makes sense only to pay the tax at one time, as opposed to quarterly. And I would again not oppose that amendment when it's offered as an amendment to this amendment. With that, Madam President, I would yield the balance of the opening of this to Senator Warner, if he chose to accept it, to deal with the employer occupation tax that was the brainchild of his. And, if he would like the balance of time to explain that, it is offered.

SPEAKER BAACK: Yes, Madam, Senator Hall, I would defer to...I will defer now to Senator Warner.

SENATOR WARNER: Mr. President, members of the Legislature, what...how much time is left, Mr. President?

SPEAKER BAACK: Two and a half minutes.

SENATOR WARNER: The concept, if I can talk about that for a moment, we have a tendency, at least early on in the discussion, as has been pointed out a number of times, that we tended to look for alternative sources that were industry selective in where they fell. And I was always looking for some concept that fell across the board of those who benefitted, in fact, from the fact that some types of personal property tax was eliminated.