

strictly new taxes that I would argue would impact "Joe Six-pack" a heck of a lot more than this one will, because "Joe Six-pack" is the one that pays some of those special fees we try to creatively impose on the people who get the personal property tax benefit. I don't think you can do that. This amendment, as I mentioned, has some marginal increases on the lower two rates, has some much higher increases on the higher two rates. I know Senator Will had mentioned he thought we put this rest when we disposed of Senator Schellpeper's amendment. Well, the big difference between this and the Schellpeper amendment, as you remember, the Schellpeper amendment had a general sales tax increase and a general income tax increase. This particular amendment, many of those that were pushing the Schellpeper amendment at the time, now this makes them pay the depreciation surcharge at a 1.6 percent rate. Obviously, if you talk about farmers getting off from paying the income tax, they do pay income tax in this day and age, and also they are going to pay about a quarter of the depreciation surcharge. So you are collecting a good chunk of tax on those people that are already getting additional benefit by what we are taking off the tax rolls. And I know you can talk about trying to recreate what it is we are exempting, and I am just getting to the point where I do not believe that can happen. And no matter what it is we create, all it is going to do is create a system that directly gets the tax on "Joe Six-pack" because they are the ones that are going to pay the increased fees to pay for those. So I, like Senator Will and Senator Hall and some others here today, have said from the beginning that I want to create status quo, but, I guess in some ways here, I am finally giving up, saying that can't be done. And I don't know, maybe I am absolutely wrong, there will be 25 votes to do that. And if there is, that is certainly better than passing it on to the property taxpayer. But in light of that, I think we are better off trying to find something that will generate the \$97 million, and the income tax increase is something that, you know, is...maybe it is too simple, obviously. Just because it is simple does not mean it is good, but I just don't think it makes a whole lot of sense to impose a lot of new controversial taxes for a 12-month period. You are better off using an existing tax base like I've proposed here along with the two things it seems like people have kind of agreed with, and moving on from there. And then, obviously, in the summer and fall, if we are going to continue to exempt personal property, maybe that is the time you look at a sales tax on services. Maybe that is the time we look at an occupation tax, or the energy tax, or the corporation filing fee