

at a higher rate. It's interesting we have that discussion and we all tend to agree with it when we discuss this as a...as a philosophy, that...that we ought to be fairer and broader in our tax policy. However, when we have an opportunity to do that rarely do we get it done. Whenever a particular item to broaden the tax base comes before the Legislature there are always lots of rationale for opposing a specific tax. Now, I'll be very honest with you and frank with you that many of the arguments that Senator Chambers has used are ones that I tend to...to agree with on a philosophical basis. I am not a proponent of taxing food, I think we made the right decision, back in the early 1980s, to no longer tax food, and would object to a general sales tax on food, because I think it does tax those at the lower end of the spectrum at a higher rate of their income than it does those at the higher level. And it does tax a necessity of life. The exemption we are removing, though, is from a product, and I don't want to disparage the product. It's one I think every time I've given a speech on this you notice the can of Diet Coke in front of me, one which, by the way, I did pay a sales tax on because we got it out of the vending machine downstairs instead of out of a grocery store, but it's a product that I think is a valuable part of our culture, but not one that meets the same criteria around which we exempted food. So I think it is...I think it is good tax policy. Secondly, I think we're in a position where, regardless of where you're going to be on teacher salary, nonteacher salary, P1, P2, two-year budget, four-year budget, whatever it is you'd be looking at, we're probably not going to be in a position where we're going to cut our way out of the entire deficit problem, particularly if you look at it as a four-year issue. I think it might be interesting for some of the folks on the Appropriations Committee to enlighten us a little bit on where this might fit in with the overall spending patterns that we see before us. So I think it's a good tax policy. I don't think it's one that's going to cause a great number of problems in terms of administration. Yes, people in the grocery industry are going to have to retool and relearn. Any time we make a change in policy in here that affects individuals, individuals do have to take some time to learn how the new process operates. It's not...this is not unique to that, but it's not all that complicated, particularly, as Senator Janssen pointed out, that with the Chambers amendment the problems of looking at individual items that have a percentage of fruit juice will not be nearly as great. So I think it...and at least, I guess my final urging of the body would be even if you don't know that