

necessary bill. And that is always going to be the fight in this area, but even a greater concern is the foot-in-the-door mentality and that's clearly what this is. It's just a matter of time before the beverage tax becomes the snack tax, becomes the food tax, when it is necessary...

PRESIDENT MOUL: One minute.

SENATOR HALL: ...to, for a number of reasons, pay for good, just causes as well as make sure that we don't hinder or burden the property tax base even further. For those reasons, I'm going to oppose this tax, knowing full well that there may be alternatives on Select File to fund the increase in the teachers' pay and at those points when I offer them on Select File I'll address the issues involved. I would urge you to not advance this bill at this time, knowing full well that it's going to go over. Thank you, Madam President.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Janssen.

SENATOR JANSSEN: Madam Chair, members, would Senator Withem respond to a question, please.

PRESIDENT MOUL: Senator Withem.

SENATOR JANSSEN: Senator Withem, if I brewed some coffee, manufactured coffee, took raw ground coffee and put it in a bottle and marketed it on my shelves, would that be taxed also?

SENATOR WITHEM: It certainly would be.

SENATOR JANSSEN: Why?

SENATOR WITHEM: Because it's a nonnutritional beverage.

SENATOR JANSSEN: Is it a vegetable, mineral or animal juice?

SENATOR WITHEM: I don't know where the animal or the...

SENATOR JANSSEN: Well, I'm just asking you a question.

SENATOR WITHEM: No, it's not a...to my knowledge, one of those.

SENATOR JANSSEN: Coffee, does coffee, does it not come from a bush?