

included and what is to not. However, it does depart in a narrow interpretation at least of the germaneness rule from the specifics of the bill, so I would ask at this time for a ruling as to the germaneness of this amendment.

SENATOR HALL: Senator Wickersham, would you care to respond?

SENATOR WICKERSHAM: Well, just very briefly, I think whether it specifically deals with an exemption or a refund, I hardly see the distinction and we're clearly addressing matters pertaining to sales taxes, this is clearly one of them.

SENATOR HALL: Thank you, Senator Wickersham. Senator Wickersham, I'm going to rule on Senator Will's motion that the amendment is not germane to the bill. The bill deals with Sections 2702, 03 and 04, the definitional rates and exemption sections in that order; 2708, which is what your amendment deals with, is specific to the refunds for purposes of sales tax, so for purposes of this amendment I'm going to rule that it is not germane to the bill. You're free to overrule the Chair if you should so choose.

SENATOR WILL: Mr. President, I would respectfully move that the Chair be overruled.

SENATOR HALL: The motion is. shall the Chair be overruled? Senator Lindsay, your light is next on that.

SENATOR LINDSAY: Thank you, Mr. President, and members. I think the purpose is set up, some of this, is just simply to, I think Senator Will is correct. We're at that stage of the year that with whatever we have, 13, 12 days left, whatever, where things are going to start, starting to look, it's beginning to look a lot like Christmas, that kind of a thing. We need to see exactly how far the germaneness rule will be stretched. Certainly there is proposals floating out there, for example, for a sales tax to be imposed by certain cities of rather large classes that might be in the generous, as Senator Wickersham says, clearly dealing with sales tax. Is that how broad the germaneness rule goes on this particular type of legislation or is it not quite that broad? Do we deal with the imposition of sales tax and what is subject to sales tax? Do we then stretch that, as this one would, over to refunds of sales tax? It just gets to the issue of just how broad do we want the germaneness rule to be extended? Certainly, and the purpose I'm doing so is