

their entire life and even for their children down the road. I want to also speak to the point that for many years the Game and Parks Commission has been at the very bottom of the totem pole when it comes for general fund money to improve our facilities in the state of Nebraska. I think that this is one time that the Game and Parks Commission has found an area that they thought they might attempt to improve those years of deterioration and try to bring them back to the point where we can be proud of them. We are using them more all the time and I think that the young people of Nebraska are really behind this as much as some of the older people. Our committee has tried real hard in every way that our committee could at least think of to make this thing work and to make it realistic and to make it sensible, if that word is appropriate. Thank you very much, Mr. President.

PRESIDENT: Senator Stoney.

SENATOR STONEY: Mr. President, members of the Legislature. A couple of questions of Senator Reutzel, if I might please. Senator Reutzel, this question is one that Senator Lamb addressed and I don't know if you answered it facetiously or not. Was this particular commodity selected arbitrarily or is there some rationale in selection of a soft drink tax?

SENATOR REUTZEL: Senator Stoney, I would just say that the people who are going to benefit from the, benefit most from this are the younger people. This is an item which is consumed by the younger people. They are willing to pay the tax on this for their park systems. They are also going to be the ones who are going to benefit from an improved park system. This is why pop was selected as a taxable item. We felt that if you look around at the items which are taxed now, cigarettes, beer, liquor, that these are already taxed to the point where it would have been impossible to add additional tax at this point for the parks system.

SENATOR STONEY: Senator Reutzel, I appreciate that. I think there are a number of other commodities that also could have been considered. My concern is this and no one as yet has said anything about other people that drink soft drinks besides young people. There are a number of elderly people that drink soft drinks. I have some concerns for these people, and the tax that will be imposed on the articles that they consume. Was there any consideration given and I don't think there's a great deal of rationale in the fact that it will be the young people, per se that will utilize these facilities in the future. There are many people that are not interested in these types of things. Was any consideration given to those that use these facilities in taxing items that deal with camping, camping equipment, lanterns, tents, things of that type? Now, this seems to be a user's fee and this would be a logical fee in my opinion.

SENATOR REUTZEL: Senator Stoney, if I might respond...

PRESIDENT: No, you may not. I've got you on the list Senator Reutzel. Senator Barnett.

SENATOR BARNETT: Mr. President, I have a couple of questions for Senator Reutzel. I don't want you to respond to Senator Stoney's, because I'm a little bit like him. I need some facts. Could you tell me right off the bat how much money we could make a year from this? Also, tell me how much money we can make a year from 81?