

establish a luxury tax on another item. As I stated to you before, I think that beer should bear as much cost in improvement of parks as the soft drink. It is interesting that certain members in here believe that the soft drink industry is making a huge profit. There are a lot of other industries making huge profits and so is the industry of liquor and that type of beverage. I submit to you the intent that I offered to you this afternoon was very serious. If adopted, I would support this measure all the way to the end. Senator Schmit has a bill on litter. We are going to tax paper, and yet paper, newsprint, has a very valuable educational benefit to all of us. That could trigger in turn a cost of newspapers to those who are trying to obtain a better knowledge of what this state is all about. I do not offer this amendment in jest. I offered it very seriously and those of you who will oppose it, then that will be your motive because I want our parks to be of high class and high standards. I want them to be Cadillacs instead of Model "T's". I want them to be kept up in terms of maintenance and improvement to encourage tourism although I don't use them, I believe it is right for people. If you deny this tax, then you are saying we shouldn't tax pop either because there is no way in my mind we could justify that tax because you are discriminating against an industry and you are discriminating against a class of people who find soft drink a pleasure to them and I believe it should remain that way without making a luxury tax of it. I polled my district in which I live. Seldom do I ever do this. The question was put to them very explicitly. Would you support tax on pop for the improvement of state parks? The question was overwhelmingly no. They believe it to be a discriminatory tax. But I would be willing to poll them also, would you be willing to tax beer for the maintenance and improvements of parks. I image the answer would be yes, because most people enjoy beer who cannot afford it. They do it for many times reasons which are not valid, for a new high, or for a benefit which is derived from an excessive amount of alcohol. Therefore, I suggest to you that if you think I offered this amendment in jest because I want to destroy the intent of LB 109, you are wrong. But let the record read exactly how you want to cast your vote this afternoon, whether or not you want to support parks, take it from another source which is equally as good as the pop tax.

PRESIDENT: The question is the adoption of Senator Koch's amendment. Record your vote. Have you voted? Record.

CLERK: 12 ayes, 20 nays.

PRESIDENT: Motion fails. The question is the advancement of the bill, Senator. Is that correct? Senator Bereuter.

SENATOR BEREUTER: Mr. President and members of the Legislature, Senator Keyes pointed out a few minutes ago that every tax is discriminatory. Well, I am not quite sure that is right. Every tax affects somebody negatively. I guess that is true but taxation is suppose to have some relationship, particularly special taxes, such as the one being proposed here, to the use for which that tax money is to be put. Now what we have here is a situation where