

The parks system is going to generate much more revenue in this state than any amount of money we can pour into habitat. I think we've established the priorities in this bill. If you want a new parks system to benefit Omaha, Lincoln and outstate Nebraska that is where the money has to go, not to habitat. I would hope the body would reject the Newell amendment.

PRESIDENT: Senator Cullan.

SENATOR CULLAN: Mr. Chairman, I move the previous question.

PRESIDENT: Do I see five seconds? I do. The question before us is shall debate now cease. Record your vote. Have you all voted? Have you all voted to cease debate? Record.

CLERK: 25 ayes, 4 nays.

PRESIDENT: Debate ceases. Senator Newell, would you close debate on the matter. Alright, no close. The question is the adoption of Senator Newell's motion. Record your vote. Record.

CLERK: 4 ayes, 19 nays.

PRESIDENT: Motion fails. Next motion.

CLERK: Mr. President, the next amendment is offered by Senator Bereuter. (Read amendment found on page 593 of the Journal).

PRESIDENT: Chair recognizes Senator Bereuter.

SENATOR BEREUTER: That's "Bereuter" not "Beereuter".

PRESIDENT: I pronounced it "Beereuter". Let the Irish have their appreciation today.

SENATOR BEREUTER: Mr. President, that is appropriate considering this amendment and that is why I mentioned it. Senator Koch did provide an amendment to you on General File which would add beer. I think some people here perhaps did not give it the thought that it deserved. I had this in the desk at the time. It is a comprehensive look at the bill and changes it so that included in a tax source would be beer, malt liquor. Since we adopted an amendment today I would be willing to change it from 1/4 cent to 1/3 cent, if that is the will of the body. I wanted to tell you what this does in terms of impact. It is our estimate that this would generate about \$2.9 million, \$2,900,000 per year. The reason I offer it to LB 109 is that I believe it makes a better bill out of 109. It seems to me that the imposition of a tax on soft drinks, to support a state park system construction program, is not appropriate, as I've said before, because it singles out a particular segment of our state citizens and asks them to pay for park construction, those people who happen to drink soft drinks. It furthermore discriminates, I think, against a particular age segment of our society. If you take a look at those people that drink soft drinks or beer, you have pretty well covered the entire citizenry of the state. If you're going to discriminate against soft drinks and say that this is rational to ask these people to pay for it, it is cer-