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consequently the elimination of the sales tax on food is the only way we can achieve any fairness, any justice. Now some will argue and I intend to speak again as they argue, that the one problem with the elimination of the sales tax on food is it is going to cost the state a great number of dollars and we have estimates ranging all over the lot and we will talk about them a little more later about just exactly what the cost will be to the state. It is very difficult and there are four different opinions depending upon who you talk to of just what the cost will be to the state but this state Legislature has never had a problem, has never had a problem spending money in the past. In this case we are really not spending it. We are allowing a deduction for all the population or an exemption from all the population of Nebraska. Unlike what we have done in recent years with personal property taxes, Senator Schmit and others, where we have provided exemptions, very healthy, very substantial deductions from tax to special interest groups. This deduction from tax would be to the entire population and I am sure that Senator Schmit finds the idea of a deduction is a most beneficial thing and one that is meritorious since it will reach all the taxpayers and Senator Schmit stings from being criticized as an individual who represents only special interest groups so I expect Senator Schmit and others who have been willing to give personal property tax exemptions to support this exemption which will basically be given to all Nebraska taxpayers and for that reason at this time I end my remarks with the plea that there will never be a good time to eliminate the sales tax on food. We should have done it from the beginning but it needs to be done now and maybe to coin an old phrase, now more than ever. Thank you.

PRESIDENT: The Chair recognizes Senator Haberman.

SENATOR HABERMAN: Mr. President, fellow legislators, Senator Newell, I agree with your philosophy of what you are trying to do but I would like to ask a question if I may.

PRESIDENT: Senator Newell, will you respond?

SENATOR NEWELL: Yes.

SENATOR HABERMAN: How are you proposing to replace the 22 to \$36,000,000 that will be lost if this bill is adopted?