

estimation the right thing to do. If he should decide to veto it, then that is a decision he has to make. Our decision is, however, what is best for the State of Nebraska. \$26 is fine, it is better than \$20, it is better than \$23, but it is not enough. It isn't enough to compensate for on the average what is paid in the sales tax on food, and if we want to have a credit system that works and is ultimately fair to all citizens, it ought to be at a level that is pretty much the average paid in so that all people are fairly compensated for that tax. \$30 is that figure. We should have raised last year the tax credit to \$26. We are a year behind if we raise it for next year to \$26. So let's look ahead, let's realize what the level ought to have been and what it ought to be and that level ought to be \$30. It doesn't seem like there is a lot of interest on the whole question of the credit. We talked a good store yesterday. We voted against the repeal of the food sales tax. There was no pressure on you on that. It doesn't look like it is going anywhere but I think if you examine in your hearts, and if you look at the figures, you will support the effort to raise to \$30 the tax credit for the State of Nebraska and I urge your support.

PRESIDENT: The Chair recognizes Senator Kahle. Senator Kahle, is he in the room? Senator Kahle, did you wish to speak to the amendment to the amendment.

SENATOR KAHLE: Mr. President and members of the body, I am sure we are going to have a lot of debate and it is pretty hard to tell who is absolutely right. I think we are going to wind up with \$26. That is what the Governor wants. That is what is in the budget. I think that is what the Appropriations Committee will support and I think any other effort is futile at this time so I do not support the Newell amendment. I support the \$26. Thank you.

PRESIDENT: The Chair recognizes Senator Carsten. The Chair recognizes Senator Keyes. Senator Keyes, did you wish to speak. This is the amendment to the amendment now.

SENATOR KEYES: Yes, Mr. Speaker, this is the first time I have been here for a few days but I thoroughly support \$30. I will support \$40 and the grounds on which I support it I will talk to you about for the next few minutes. I will not get wound up this morning because I just don't feel quite up to it but I certainly believe that the people of this state should be entitled to what they have paid in, to get it back, if that is what we are going to do with the food tax credit, fine and dandy. If we are