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this amount, if it is going to be increased, should be increased to \$30. The whole sales tax rebate program has been a hoax and a charade because never was it designed to do what the public was promised when the sales tax was imposed on food. I think there could be a symbolism in adding the \$30 because in this particular society thirty 's a number that has a specific significance when a person or group is in the process of trying to buy a clear conscience for something done that was wrong. The original was the thirty pieces of silver, so I think in order for the Legislature to purchase some solace for an unconscionable, immoral tax, thirty dollars as a rebate would be most appropriate. I support Senator Newell's amendment.

PRESIDENT: The Chair recognizes Senator Simon.

SENATOR SIMON: Mr. President, members of the body, you will have to excuse my absence. I have been gone for a few days with strep throat and I hope that I will be up to the usual form, whichever that is, in making this presentation to the body. Senator Chambers really hit the issue directly, hit the nail right on the head. This body since I have been a member has never attempted to seriously give the people of Nebraska just exactly what was due back to them. We don't in the first place, because by the very concept in nature of the sales tax on food, it is a moneymaker. It is a profitmaker for the State of Nebraska. Eight and nine percent of the people never file for a return and that is figured in our budget and we count on that and we use that money as revenue for the state, and obviously, unfortunately, although I was not here to vote on the measure the other day, this Legislature saw fit to continue that revenue producing mechanism by voting against Senator Newell's bill to eliminate the sales tax on food. That does leave us then with a couple of other options, just exactly how much money we want to use as revenue off the state, off the citizens of the State of Nebraska, and just how serious we are in terms of actually trying to supposedly provide for the people of Nebraska just exactly what is due back to them. Now it seems to me that this latest attempt is more clear than ever that the sales tax on food is strictly used as a moneymaking revenue for not only the large cities in Nebraska, those four areas, which don't pay a thing back, the state as a whole, for not only are we now talking about the eight percent or nine percent that never get any money back, but now we are not even willing to make an honest attempt to give back the money which is really due them. Certainly there is nobody