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SENATOR MARSH: Thank you, Senator Chambers, and, Mr. President, this could be the very wisest compromise. We have all acknowledged that \$26 in all probability is not covering the current expenses. This decision is being made for one year hence. It seems to me that \$27 is a fair compromise. It can be met within our current budgeting requirements of limiting the state to seven percent as the local areas of government are limited. It also is a fair way to respond to those of our constituents who are really feeling the pinch because of the increase in the cost of living. Each one of us is feeling that and so are our constituents. Please help adopt the amendment of \$27 refund to the persons who are paying sales tax on food in the State of Nebraska.

PRESIDENT: The Chair recognizes Senator Chambers.

SENATOR CHAMBERS: Mr. President and members of the Legislature, I think again I am merely speaking for the record and my future vindication. I look at Senator Maresh as he brings these bills in year after year and he couldn't care less whether it gives an adequate return to people for the amount they pay on food. He smiles, he preens, he struts because he has a bill that the Governor is going to sign. He is more interested in having his name on a bill that the Governor will sign rather than have a bill that is just and fair. When they were trying to slaughter the bill to abolish the sales tax on food, I heard Senator Kelly, a moral individual who has taken a moral position on many issues, I read in the paper where Senator Marvel had done additional research and felt that some people were beginning to get the tax, but all of them talked about the tax returning to people what they paid. So now that they have done the work of killing that bill, we don't see a corresponding maintaining of the position that was stated when they tried to kill it, namely, that the design of the rebate is to give people back the amount they pay on food in taxes. It is glaring. I think even the editorial people over at the Lincoln Journal have more integrity than has been shown in this Legislature because they said several years ago that the amount ought to be \$26, and puffing and panting and grinning because they had apparent general editorial approval of the Lincoln Journal, here they came bringing a bill to raise the credit but not by the amount that was needed. Our morals ought not be determined by the editorial policy of the Lincoln Journal, but in this case, I wish that they were because they would reach a higher level than they have. The Governor