

you know, I am amazed that we have so many people defending the tax base now when over the years we just have not had that kind of support. So I kind of, am supporting the bill but if I thought for one minute that this would be a new precedent that this body was going to take and they were going to say no to all exemptions, I would get real excited about that and I would vote against this bill myself but I guess the real key here is not an opposition to exemptions in general but what kind of exemptions. If the average individual benefits from them, that is not a good exemption. If a few equipment dealers benefit, now that is a good exemption. I mean that is the criteria that we have to use here. If the rich and the powerful can hire a lobbyist, then the bill becomes an excellent piece of legislation. If there is no lobbyist, then it is just another one of those damn exemptions. So, Senator Johnson, I hope I helped. I'm not sure that you will feel that I did but I feel that I had to add that two cents worth because of all the good legislation that has gone before it. Thank you.

**PRESIDENT:** Before we go to the next speaker, the Chair would like to introduce some 27 seniors from a Government Class at Crete High School, Mr. Stephen Vandyke, teacher. They are up here in the North balcony. Would you welcome the Crete High School Government Class to the Legislature. Welcome to you. The Chair recognizes Senator Vickers.

**SENATOR VICKERS:** Mr. President and members, I rise to oppose LB 151 for many of the same reasons that Senator Newell thinks that he supports it. He mentions that if it is an exemption for the powerful, if it is an exemption for the rich, then it is a good idea, with tongue in cheek. Well without tongue in cheek that is exactly what we are doing right here. Many of the other alternate energy sources are not key pieces of equipment. If it is a good piece of equipment, it is going to cost a bunch of money. It is just that simple. As a matter of fact, there are a lot of people that are paying a bunch of money for things that aren't any good when it comes right down to it but most of the people that are buying these pieces of equipment have considerable amounts of money or they wouldn't be able to buy them to start with. I don't know too many people that are living on the poor side of town that has the solar...some sort of solar heating equipment in their house. The only pieces of solar equipment that I knew of are those people that are on the "right" side of the tracks, so to speak, already. It seems to me that the point has been made very clearly that this is an exemption for the rich, that the poor is going to have to make up the difference for and I think that is not right. I don't think that