

estate tax which is currently, as Senator Johnson mentioned, the highest in the state at 2.6 percent of the valuation annually which it to me is outrageous that we are so high now, let alone the fact that we may get an additional increase if this sales tax doesn't...extension or permanent sales tax is not allowed for the City of Omaha. The Council and the administration taking office this June will face many funding problems and we know that. It is going to be a very difficult next four years for it appears that even with this \$11 million we might have at least a \$4 million shortfall. There is justifiable concern that the \$8 million in federal revenue sharing is also going to be gone. A metropolitan city like Omaha has problems that are unique to Nebraska, such as, authorized manpower strength and 570 policemen and 555 firefighters with beginning salaries negotiated at \$17,000, that is the level, an overall level of \$26,000 on the average considering fringe benefits and pensions. The vote that we had in 1980 demonstrated that the Omaha citizens prefer funding city operations through the sales tax rather than increasing fees. LB 40 is crucial to the City of Omaha and I urge the members of the Legislature to advance this bill to Select File and at that time we will be discussing Senator Goodrich's amendment which I will also support. Thank you very much.

**SPEAKER MARVEL:** The Chair recognizes Senator Higgins and then Senator Newell.

**SENATOR HIGGINS:** Mr. Speaker, Senators, this is the first time I ever rose to speak to this body that I have got butterflies in my stomach because as a freshman Senator I want you to know I am scared to death of going against Senator DeCamp and Senator Labeledz and I am with Ernie Chambers, so where does that put me. I want to explain something. You have been hearing that the people of Omaha voted for this sales tax and each of you received a sheet showing you the percentage of vote in each district. Well, Senator Higgins has a volunteer in Omaha that called anywhere from two to five people in each of my precincts. First of all I want to explain to you in my district 10,800 people went to the polls and voted for Legislature, president and everything else but only 3,700 of them voted for or against the sales tax. Out of those that voted, 2,400 voted for the sales tax. Now, Senators, when I divide that out, 2,400 does not equal 65% of 10,800 people. In fact, 22% of the people in my district voted for it. So this is a very misleading sheet. I also want to tell you one ward and precinct in my district is composed of nothing but Creighton University where they have fifty Jesuit priests that voted and thirty-seven voted for it and twelve against