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And if local government doesn't have the ability to levy its own taxes and set up its own rates to raise its own revenues, then local government is nothing more, nothing more than an adjunct of state government and of state legislators. And I think that that is wrong with respect to our cities, because cities are unique creatures, cities need the ability to raise their own taxes and to tend to their own business. And all our city has ever done and all its voters have ever done is say to this Legislature, please, please, let us be able to use a sales tax so that we can finance government, and let's be able to use it as long as the City Council wants us to use it and not at the will of the Legislature. That is a fair request. I think both the Hoagland amendment and the DeCamp amendment should be defeated.

SPEAKER MARVEL: Senator Howard leterson.

SEN. TOR H. PETERSON: Mr. Chairman and members of the Legislature, I would rise to oppose the Hoagland amendment mainly on the basis that it seems to me that if the Revenue Committee is going to do a study of taxes thoroughly for this state, we need to be free to look at all avenues including sales taxes for cities and for us to put a date as far out as is suggested in this amendment certainly would tie our hands. I even am inclined to oppose John DeCamp's amendment to 1984. I would be much more favorably inclined to go to 1983, which gives the Revenue Committee time to make the study but at the same time doesn't preclude our saying, well, we want to do something with all the city sales taxes across the State of Nebraska. And I just would urge this body to defeat the Hoagland amendment and then hopefully maybe we can amend the DeCamp amendment to 1983.

PRESIDENT LUEDTKE PRESIDING

PRESIDENT: The Chair recognizes Senator Landis.

SENATOR LANDIS: Mr. Speaker and members of the Legislature, I have a rather labyrinthine plan for myself with respect to voting on LB 40, and I guess I want to share with you my strategy here on my votes. First I am going to vote for the Hoagland amendment to the DeCamp amendment, and then if that passes, I am going to vote for the amendment to be attached to the bill, and then I am going to vote arainst the bill. But I am going to vote for the Hoagland amendment because it does exactly what several of the previous speakers have mentioned. Sales tax in Omaha is like a fish on a hook and that fish is Omaha and the hook that's in its mouth is placed there by the very