not really amount to that much, did not have that much of an impact upon those people living in homes or apartments or agricultural homesteads. But today when the price of a barrel of oil is in the neighborhood of around thirty to forty dollars, the utility bill for residential citizens has risen dramatically. Where before they may have paid twenty to thirty dollars a month for heating and cooling. today they are faced with expenses in the neighborhood of eighty to upwards to a hundred and eighty dollars a month. What plain economics has done is almost driven people out of their homes, especially those that are retired and on fixed incomes. The problem is even more amplified when you consider that no one who has raised a family who is living in a three to four bedroom home that was built during the 50s, '40s, '50s, early '60s, that did not address, a home that did not address energy efficiency is finding themselves in a position when they can no longer afford to live in it. They do not have the money to make the necessary improvements in their home, to make their home more energy efficient and, therefore, lessen the utility bills. They cannot afford to go out and buy homes at the present prices that would allow them to have a one or a two bedroom home. They certainly cannot afford the interest rates. My amendment addresses the principle of equity and fairness, that when we consider granting an exemption to one sector, another exemption that just for a time, just for a moment, that we consider the residential user. talking over the nature of this bill with the colleagues that signed on the first amendment and those that signed this present amendment, we have agreed, realizing that we are approaching the final days of this legislative session, that we should somewhat limit our debate on this issue and be as precise and as concise as possible. So with no further adieu, I would ask this body to refer LB 3 back to Select File for this specific amendment. Thank you.

PRESIDENT: The Chair recognizes Senator Kahle.

SENATOR KAHLE: Mr. President and members, I never have liked LB 3 very well and I guess with this kind of an amendment I might even favor it because I think it would certainly kill the bill. There are a number of things wrong with this idea. First of all, it is a gigantic step in a direction I'm not sure we want to go about again exempting income to our state and of course from a rural standpoint and the farmer and knowing the hundreds of thousands of gallons of fuel and natural gas and electricity, tractor fuel, propane, butane, gasohol that is used even with this 1½% tax would add a considerable amount to the cost of producing food and of course the farmer has no way of adding that on. It would be a