

individual citizen when it comes to paying high utility rates and the taxes that are imposed upon them. I don't think this body has ever stopped to consider that these utility bills increase year after year, that the citizen is being asked, the residential user is being asked to subsidize, to continue to subsidize the state with more and more of the taxes that are imposed upon these utilities, that he takes up the greater percentage, the greater burden of these taxes. In Omaha it is even more severe where we have a 4½% sales tax and then you consider all the other taxes that we pay. Senator Goodrich said this is going to be an imposition on gasoline, not on gasoline as we buy it from the pumps but only gasoline in the form of a utility. Before I yield some time to Senator Labeledz I would like to say that when I conducted my campaign I conducted it door to door, residence to residence, homestead to homestead and there is no doubt in my mind that this is one of the major concerns of the people living in those homes, in those apartments. Just for once I would like to see us, rather than spending, to cut back on some of the taxes. We have a rare moment to do it and I hope we will take advantage of it and support it. I would like to yield the rest of my time to Senator Labeledz and would hope that you would support my motion. Thank you.

PRESIDENT: You've got a minute and a half left, Senator Labeledz.

SENATOR LABEDZ: Thank you, Senator Witala. Senator Carsten mentioned that the Department of Revenue would have a difficult time in the administration of a split fee but they already have, and in all the years that I have introduced the bill they have never come up with anything concrete or never objected to reducing the rate as they have in some states across the country. They have already got a split rate and so has the State of Nebraska when we have the Department of Revenue collecting 3% for the state, 3½ in some cases, 4, 4½ in other cases so we already have a split fee and of course, the State of Nebraska collects a 3% collection fee for collecting the city sales tax. Senator Goodrich mentions natural gas, coal, fuel oil, that the farmer would have to pay 1½%. Well I can assure you and you know that the homeowner has already been paying 3, 3½, 4, 4½% on natural gas, on coal, on fuel oil...

PRESIDENT: Half a minute.

SENATOR LABEDZ: Thank you, so the inequity of the sales tax on utility I am sure is clearly visible here and it indicates that this Legislature would be wise to tear down