the Governor's Office said absolutely not. In fact, the Governor has said on many occasions that it would cost money. In fact, May 1, 1981, the beginning of this month, at his weekly press conference, the Governor said that he would not support the elimination of the sales tax on That is when, if you can remember, I was doing a little posturing on possibly trying to amend LB 12 to eliminate the sales tax on food. Senator Maresh was so eloquent in his arguments at the time begging me not to try, not to offer my elimination amendment, and so forth, because this was going to pass and this was the best we could do and I, basically, succumbed to Senator Maresh's arguments and I did not offer the elimination proposal at that time. But at that time the Governor in his weekly press conference said we cannot afford to eliminate sales tax on food because it would be a loss of revenue to the state. Now, obviously, he hadn't done his sleith of hand or looked at the other possible figures that were available because he has changed his mind now when he finds himself in a little bit of a budgetary problem and wants to find some justification for leaving the credit as it is today. So, basically, what we find is that the Governor has provided and has used figures to justify his position even though previously he has argued that they were not justifiable. Now in some quarters they would call this, oh, I think intellectual dishonesty or playing fast and loose with figures. In my neighborhood we are a little more direct about those things. We would say it is, basically, a big fib or a lie or a bald-faced lie. In my neighborhood, we are not quite as polished as they are in the Governor's Office. We don't try to find these justifications when it is convenient but, basically, if you use the Department of Revenue's figures and the Governor uses the Department of Revenue's figures but he uses them only...he doesn't use their figures of the estimated cost. he uses them to say here are the receipts from grocery stores. Now he forgets that (interrupton).

PRESIDENT: 30 seconds. Senator Newell.

SENATOR NEWELL: My time is running quickly, forgets that, in fact, we are consuming food outside...we are buying food outside of grocery stores. We buy it at the Kwik Shops, the K-Marts, all those kinds of places. We buy at restaurants and that an estimate of thirty percent of all food consumed by the American public is, in fact, taken outside the home in restaurants and fast food places so the Governor is weefully inadequate in terms of that but he is using receipts and not the Department of Revenue's estimates. Those estimates would justify \$31 very easily...