

SENATOR FOWLER: Mr. President, I rise to support the override. I guess I would express the same surprise everybody else has, that the numbers on which we have calculated over the years this credit no longer are valid, that the assumptions that three administrations have used and the Department of Revenue have used somehow seem to have been false. Now it will be interesting to see next year when a bill is introduced to repeal the sales tax on food whether the numbers are the same or if suddenly the same numbers that are used to argue against repeal will reappear. It would seem that if we repealed right now, based on the Department of Revenue's new figures, if we repealed the food sales tax, we could gain for the State of Nebraska \$7 million. We are sending \$7 million back that we shouldn't be at the current \$28 per person. So if we have such a shortage of revenue, I would think this administration would want to repeal the sales tax on food rather than to send back money to people unnecessarily but I don't think they do because I think they know that these new numbers are temporary numbers. They are numbers for May, 1981 and they hope that the memory will disappear and that next year they can go back to their same old calculations. It is, as Senator Newell called it, intellectual dishonesty. I think that this Legislature should not endorse that type of intellectual dishonesty. Now the Appropriations Committee in building the total budget put an allocation not just for dollars for state government but an allocation for A bills and an allocation for the food sales tax and that four and a half million dollars that this bill contains is within our budget figure and there was money set aside for A bills such as those signed by the Governor and to date the Governor has yet to sign as many dollars as we allocated. So we can override this veto and stay within the Appropriation Committee's guidelines and there still would be over a million dollars left within our figures for additional A bills. So I think the revenues are there. Inflation dictates this type of increase and I would say that we should not rely on figures that suddenly appeared at the last minute as the basis for this type of calculation. I think we should stay with what three administrations, Democrat and Republican, have told us is the best way to calculate this credit and we should stick with that process until we have greater evidence that the new figures that are being provided are true. So I think that there are obviously the revenues for this override that fit within the allocation allowed by the Appropriations Committee. We were counting in our figures on this bill being passed and becoming law so I would support the override.

SPEAKER MARVEL: Senator Vard Johnson and then Senator Cope.