but we have not done any kind of tax relief. The food sales tax credit is one of the two credit items that exist on the individual state income tax return and, frankly, it is important to the taxpayers in this state to be able to have a credit that reasonably reflects the kinds of money they pay out in food sales tax. It seems to me that we act foolishly if we fail to provide our taxpayers with this modicum of income tax relief. Now Senator Newell and Senator Fowler and others, Senator Marsh, have talked about the basic unreliability of the Revenue Department's statistics. I took a look at the statistics the other day and I kind of worked them out in my own crude way. we have a \$31 a year tax credit, a \$31 a year tax credit really reflects on a three percent sales tax situation that I would spend about \$20 a week for my food purchase. On the other hand a \$22.15 tax credit, which is what the Revenue Department ends up saying that really all our sales tax collections are worth...

SPEAKER MARVEL: You have thirty seconds.

SENATOR V. JOHNSON: ...reflects about a \$14 a week expenditure by me for my food purchases. Now I happen to do a lot of shopping in my family, sometimes contrary to my best desires but I do it, and I can guarantee that I spend more than \$20 per week for our family members on our food and I am confident that is the experience of most wage earners in this state. To return to our wage earners the kinds of dollars they are spending on food sales tax is only just and appropriate and it is a nonpartisan issue. I encourage you to vote for the override.

SPEAKER MARVEL: Senator Cope and then Senator Labedz.

SENATOR COPE: Mr. President, members, I will not vote for an override of LB 12. I think it is up to all of us to use what statistics that we think are correct. They are floating around by the bushel baskets. So that is up to us. I voted for LB 12, as I said. I am sorry that we are not going to be able to pay it but what is more important to me and the reason that I am not going to vote for an override is that I don't want the sales or income tax to be raised and I think the people in Nebraska agree with me. Now, remember, this isn't \$3 a week, it isn't \$3 a month. It is \$3 a year and that is all. So I think we have a choice and I will go with holding the sales and Income tax.

SPEAKER MARVEL: Senator Labedz and then Senator Pirsch.