

SPEAKER MARVEL: Senator Wesely.

SENATOR WESELY: Mr. Speaker and members of the Legislature, I, too, rise in support of the motion to increase our tax rates to 16 percent. I do so reluctantly. I do so because of a number of reasons. I think first off though it is clear that as the discussion has gone on what we are seeing is a breakdown in the system that we have had in this state. I think that there are some real doubts as to whether what has functioned well for the years it has been in effect is now at this time in 1982 working the way it was supposed to. And I point to a number of factors. Number one, is this amendment, this motion to try and increase our tax rates putting the burden on us, those of us in the Legislature, to do what is the responsible thing to do. It is maybe not the popular thing to do. I think I understand that, but at the same we sometimes have to stand up and say, this is the right thing to do and we have to try and explain to the public what we are doing and why we are doing it and hope that they will understand that we are doing what we feel is best for the State of Nebraska. But nevertheless the Legislature is setting tax rates. This is something unusual. Senator Warner tells me it was done about ten years ago or so, but typically the Board of Equalization is to have that responsibility and authority. They are not assuming that authority and taking that responsibility, and it is up to the Legislature now to provide the leadership that should be coming forth from the Board of Equalization. That is a breakdown in the system. That is also reflected in the bill that we have that is out from Revenue Committee which says that when federal cuts result in revenue reductions to the state, there will be an automatic adjustment in our tax rates to make up that lost revenue. It makes sense. It seems as though that is the way things should have been going in the State of Nebraska all along, except for the last year that is the way things had gone along in the State of Nebraska. But again the system broke down and there was a need for this bill. We are taking some unusual steps here in the State of Nebraska in this Legislature today and the rest of this session because what we had become accustomed to as being a pretty good system of handling tax setting for the State of Nebraska isn't working as it should, and I don't think you have to point your finger at the Legislature. I think you should point the finger at the Board of Equalization which is not doing the job they have been assigned to do. So with that sort of reluctance, I still am going to support this but I think it ought to be clear that the step we are