## February 25, 1982

but it seems as though they believe in raising the income tax to 16 percent, and again we haven't adopted a hudget. I agree wholeheartedly with Senator Nichol, this isn't our business to do this. If we adopt a budget and it needs an increase, the Board of Equalization can increase it. If we adopt this increase, we are going to have a nigher budget than possibly we need because we haven't gotten down to the nitty gritty on the floor of how much we are going to spend, but if we have the money. you know we are going to spend it. So I think we are doing it just backwards. If we get into the raising the 16 percent, then we are going to get into the sales tax end of it. So I wonder what happened since last year. Τ had a bill last year to split the sales and income tax so they could stand on their own two feet. Couldn't even get it out of the committee. No, we're not going to touch that, that isn't any of our business. That is up to the Board of Equalization. But low and behold here just a year later now it becomes the business of the Legislature. Now I just don't understand how this could change in a year. So I say to you this and I remind you of one more thing, we started out with a rule, they maneuvered around the rule. Number two, we are raising a tax where we don't need...whether we have to raise the tax or not, because we haven't adopted a budget. We haven't discussed a budget. We haven't discussed how much we are going to spend. So I ask you to vote no. Thank you, Mr. President.

SENATOR CLARK: So you will know where you stand, the next one is Senator Remmers, then Senator Fenger, then Barrett, Wesely, Newell, and then we will start over with Lamb, Warner and Carsten.

SENATOR REMMERS: Mr. Chairman and members of the Legislature, I think most of it has been said, but I would like to repeat that I feel we have a pretty good system. We set a budget and then set the tax levy that we need. It seems to me that it doesn't make any more sense at this time to set a 16 percent minimum than maybe we would want to set a 17 or 18 percent maximum, or a 15 percent maximum. It seems to me our system has worked pretty well. I am not sure but what we probably will end up with a 16 or we may end up with a 16 percent income tax levy, but I just can't see that our system hasn't been working in the past and that we should at this time be deciding what our income is going to be before the budget has been set. So I would oppose this amendment.

SENATOR CLARK: Senator Fenger.

LB 304

