we are doing thus far this year. Last year as a member of the Appropriations Committee, I did not feel that the amount that was adopted was one that I could support. I felt it was a little ambitious and, of course, I do not apologize but I must say that I am rather conservative when it comes to fiscal matters. Now my only concern with this resolution that is being adopted, and I know it really has no force of law, it is just a moral statement on our part, is that after adopting the additional \$5 million and placing our target at \$763 million, which is in excess of the Governor's at \$5 million, and if the committee as it historically has exceeds what that target figure might be, and knowing full well the propensity of the members here on the floor to expend dollars collectively, that \$763 million that we are establishing as a target now in my opinion will not hold and I just hope that you would take this into consideration before casting your vote on LR 215. Thank you.

SPEAKER MARVEL: Senator Higgins and then...Senator Higgins first. We are speaking to the Warner resolution.

SENATOR HIGGINS: Thank you, Mr. President. I think instead of considering increasing the budget, what I keep getting from my constituents is why don't you Senators find a way to save money. I understand the Revenue Committee did a study and found out if we quit paying all those businesses in the State of Nebraska three percent of what they collect to collect the sales tax it would save the State of Nebraska \$10 million. Let's go back to when we started this silly thing. It was 1967 or 68 we started this sales tax and we tried for years to get it through and Nebraska wouldn't pass it until finally they sweetened the pie and said anybody in business that they get to keep three percent just for doing the paperwork. That's when the banks were paying them one percent interest on the money they had in their bank. Today they are getting five and a quarter, six, seven, whatever. The sales tax money they collect draws interest for them in their own bank accounts for thirty to forty-five days. I see no reason to pay business three rercent to collect the sales tax when they are making five percent or better on just depositing in their bank until they remit to the state. Now maybe back in '67, '68 they needed it but that is \$10 million, and I want everybody to think about this. Nobody pays me to withhold state income tax on my employees. Why? Why should a businessman be paid to collect a sales tax 25.3 another business not be paid to collect the state income tax? Because the Greater Omaha Chamber of Commerce didn't come down here and lobby for it. I just think that if you want to do the taxpayer a favor, that is the easiest way to cut taxes, cut out that three percent that we are paying them and