CLERK: Mr. President, the next amendment I have is from Senator Vickers. Senator Vickers would move to add second class cities and villages to the bill.

SENATOR KAHLE: The Call is raised. Senator Vickers.

SENATOR VICKERS: Mr. Chairman and members, we are right back where we ended up yesterday, I guess. Once again I will refer to this as my, what is sauce for the goose is sauce the the gander amendment. It seems to be the feeling of this body that these option sales tax sould be one and a half percent to the metropolitan city, the primary city and the first class cities. So under the argument of fairness and equity, since we have the option sales tax available to villages, second class, first class, primary and metropolitan we should make it one and a half percent now to villages and second class as well. How this body can say that the property tax payer and cities of the first class or above need to have the option of one and a half percent local sales tax to help fund the operations of their city and yet not say that the villages and second class cities need that same option is more than I can understand. I recognize that with the new federalism, with the responsibility of funding more programs coming to the local level, we are going to have to face that at the state level as well as the local level. But I suggest to you that that local level is going to be those smaller cities as well. So, in order to spread that responsibility out, then I am just suggesting to this body that since the determinatith has been made to apply to the first class cities that same logic should apply to cities of the second class and villares. Thank you, Mr. Chairman.

SENATOR KAHLE: Senator Cullan.

SENATOR CULLAN: Mr. President, members of the Legislature, I support Senator Vickers amendmet. I think it makes entire sense for us to resolve this issue once and forever this year, as far as optional sales taxes are concerned. If it is good for Omaha and Lincoln, it is good for Hemingford and I just don't see any reason why they should be limited in their flexibility. I personally oppose any of the optional sales taxes and I think we are going to have to move soon in the direction of eliminating the sales tax as the optional sales taxes we have already established. But if we are noing to expend them beyond what occurred now, exist now, then I think we need to expand them throughout the entire state and not just in limited areas. I urge you to adopt the Vickers amendment.