

strongly, and I don't want to see it softened up and make a bad amendment pass by not being quite so bad when you put the Koch amendment on it. I think it is totally unreasonable, any portion of it, to put the school buses on that \$3.75 tax, which is a brand new tax. The \$3.75 was a fee for an inspection. The state was not receiving only a small portion, was receiving only a small portion of that \$3.75 and it is turning an inspection fee into a direct tax. A regressive move in our area of taxation. So, I oppose the Koch amendment which would soften, soften the impact of the very bad amendment to move to a regressive per vehicle tax to replace general revenue. The whole thing belongs on the general revenue system, the State Highway Patrol has always been financed through general revenue source. I think it is totally unfair to move from a progressive income tax to a regressive per vehicle tax to finance the State Patrol. I urge the opposition to the Koch amendment and to the amendment to the Warner amendment or the Appropriations Committee amendment which would shift to vehicle tax. Thank you.

SENATOR CLARK: Senator Haberman. We are on the Koch amendment.

SENATOR HABERMAN: Mr. President and members of the Legislature, I support the Koch amendment, because if you don't take out school buses you are going to have a tax on a tax. I don't think that is fair because they are already paying taxes for the school buses and you come along and tax them another \$3.75 for something that they are not going to get. I don't think that is right. I am going to support the Koch amendment and then I would like to speak on the bill.

SENATOR CLARK: Senator Vickers.

SENATOR VICKERS: Mr. President, members, in light of Senator Burrows' comments a little bit ago I don't know whether I should support the Koch amendment or not. It is a decision I guess we all have to make whether to make a bad thing better in case it passes, or leave it bad so it won't pass. All I can say is a year ago I stood on this floor and fought to eliminate the motor vehicles inspection law. I indicated to you then that part of the reasons for doing it was the cost to the public, the driving public of the State of Nebraska that program. I am finding out that you can eliminate programs but you can't eliminate the cost because it is still here. It is going to resurface in another form. Senator Warner is absolutely right, this isn't a new cost to the driving public because