

for say, the last five or ten years or is there any material that would be available to us to show the historical development of the tax?

SENATOR CARSTEN: Senator Beutler, as you are well aware, some of the increase in the cigarette tax the last few years has been earmarked for specific areas. I think it started off basically with the college over at the University and those have been some of the increases that have been imposed in the last few years. I think as I recall there is only nine, and I may be wrong, but I believe it is nine cents that goes into the general fund. The remainder of it goes into earmarked areas.

SENATOR BEUTLER: But the total amount of cigarette tax, say in 1970, how much was it and '75 and '80? How much has the total tax on cigarettes increased historically in recent history?

SENATOR CARSTEN: That I cannot tell you. I do not have that at my fingertips at the moment.

SENATOR BEUTLER: Okay, thank you, Senator Carsten. Thank you, Mr. Speaker.

SENATOR CLARK: Senator Hefner.

SENATOR HEFNER: Mr. President and members of the body, I rise to oppose the committee amendment and I voted for it, but the reason I voted for it was because we didn't know how much money we would eventually need for our state budget. The committee amendment calls for a two cent increase. If we reject this and go back to the original bill, well then we will have a four cent increase. A one cent per pack increase raises \$1.7 million a year and of course a four cent raise would raise approximately \$7 million. Now I am not a smoker so I don't feel I have a conflict of interest here. I can see where Senator Newell and some of the other smokers would have a conflict of interest here. I would like to ask Senator Landis a question if he would yield.

SENATOR LANDIS: Yes.

SENATOR HEFNER: Senator Landis, I noticed on this sheet that you passed out you had Nebraska cigarette tax fourteen cents, sales tax three cents.

SENATOR LANDIS: Right.

SENATOR HEFNER: That is on a package?