

annually at the county courthouse on each motor vehicle registered. None of that money is left at the county level and this back door approach kind of leaves county officials to take tax payer heat while they are acting only as a collection agency for state fund accumulation. You know that aside, in looking at the obvious reasoning behind this proposal, we have to go back to and Senator Koch suggested LB 35 of last year. This body decided the motor vehicle inspection program was one that should be terminated. Floor debate centered heavily on the allegation that many small businessmen were not giving our citizens value received. But, even the most ardent enthusiast of LB 35 would agree that vehicle owners were given something for that fee. Now comes the same legislature, one year later saying that although a program will be terminated, now the State of Nebraska will continue to relieve motor vehicle owners only of \$3.75 and we'll let you drop it off at the courthouse to be forwarded to Lincoln. To me there is something inherently immoral or at least unethical about this approach. Surely that revenue gained under this measure can be assessed more equitably and in a less underhanded manner. Thank you, Mr. President. I would urge the adoption of the amendment.

SENATOR CLARK: Senator DeCamp.

SENATOR DeCAMP: (no response)

SENATOR CLARK: Senator Burrows.

SENATOR BURROWS: Mr. Chairman, members of the Legislature, I wholeheartedly support Senator Fenger's attempt to stop a brand new \$3.75 a vehicle tax in the State of Nebraska. Now we had a program where we were paying \$3.75 for vehicle inspections, a small portion of that was covering the cost of the administration of the program. That program ends July 1st or June 30th of this year. To continue that \$3.75 with no program is not shifting a tax it is making a tax out of a fee that was a cost most of it paid to the station for a service performed in the inspection of that vehicle. This is used as a political ploy to think that we can grab that \$3.75 which is due back to the tax payer of the state, a regressive tax going at one per vehicle, regardless of the ability to pay of the individual that is buying those plates. I think it is up front to take the tax structures that has historically been a general revenue expenditure from the general revenue system of the state or the sales income tax system of the state. The issue right here is simply another ploy, another trick to try