

to get away from adjusting the tax rates to meet the basic needs of the State of Nebraska. It doesn't bring in five million dollars. Creating a brand new tax that would produce between four and five million dollars to save a fifth of one percent income tax against the federal liability. I just can't believe the volume of measures that are coming before this legislature to turn our tax system into a regressive and more regressive system in state government. This is one of the small tricks in one of the packages that is coming out. I would urge the body to reject this because I don't think the public in the State of Nebraska will buy these many, many devisive measures to create revenues in small amounts in a regressive system to save doing what is up front and adjusting the general revenue system and I certainly, at this time, feel that it is imperative maybe this Legislature move with a resolution again to get the... and to force the State Board of Equalization to meet and do its job and adjust the general revenue tax system to where it will meet the needs of state government. We are getting into a very shaky situation. I do urge the body to reject or support this amendment which does reject this attempt to place that 375 additional tax on every automobile and vehicle in the state.

SENATOR CLARK: We have an amendment to the amendment.

CLERK: Mr. President, Senator Landis would move to amend the Fenger amendment.

SENATOR CLARK: Senator Landis.

SENATOR LANDIS: Mr. Speaker, members of the Legislature, I too am sympathetic with Senator Fenger's attempt to take out of LB 942 the \$3.75 and its shift from the motor vehicle inspection program to a surcharge on motor vehicles. The difficulty I have with Senator Fenger's amendment is that it provides no relief, no mechanism with which to return the amount of money that is taken out of the budget in some other revenue raising form. That is what my amendment to his amendment seeks to do. It has been delivered to your desk and what it says is we go back to the Governor's suggestion. We go back to square one that went into the Appropriations Committee, that went into the meat grinder and rather than the sausage that we got out of the Appropriations Committee we go back in with the idea that the Governor originally proposed. That is, a one time tapping of the Highway Trust Fund for the amount of money necessary to generate the same amount of revenue that would have been produced with this \$3.75. I