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LB 757

accept explanation because they are good, why it is necessary for us to increase the sales tax. We have an enormous cash problem not really of our own making, a product to some extent of some shortsightedness but that is behind us, but more to the extent of an economic downturn, and in those times it is important for us to respond responsibly. I think Senator Warner is trying to effect an appropriate response and I certainly will support his action, and I would encourage each of you to do the same.

PRESIDENT: The Chair recognizes Senator Newell.

SENATOR NEWELL: Mr. President and members of the Legislature, I rise to oppose the proposed increase in the sales tax, and I oppose it for very simple and philosophical reasons. You know, I have served in this Legislature for six years and as a member of the Revenue Committee I have sponsored, pushed, tried to amend various bills, proposals to have the Legislature set the sales and income tax rates because I believe that the Legislature has that responsibility. It does in the other 48 states, it ought to in this state. But this Legislature has consistently and solidly made it clear that we like the little game that says that we spend the money, we appropriate, we cause the rates to be increased but we allow that function, that political function to be the State Board of Equalization's political function. But, you know, we have been very strong and strident in our belief that that should be a political function that somebody else should do. We have been solidly behind that premise since before I got here. On the other hand, Senator Warner indicates that there have been times that we have raised the sales tax. There has been times when we have raised the income tax. There have been times when we have lowered the income tax. So what the Legislature has consistently said throughout that period of time is that we want to hide from our basic responsibilities and functions and we want to provide that little game...we want to continue the little game which says that when there is bad news we let the State Board of Equalization do it. When there is good news or if we want to have some other political purpose, we do it ourselves. That has been totally inconsistent. That has been totally wrong and that has been unfair, but that has been the Legislature. And now we are proposed...we are asked to change that whole process, not in an honest philosophical sense where we say, yes, that is our responsibility, yes, we accept that responsibility, yes, we cause those rates to increase because we set the spending levels, etcetera, or the economy is bad. There is a lot of other reasons for those kinds of things. We are not saying that in a philosophical sense. We are

10364