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Board of Equalization of whichever party would just simply assume what the statute says that they should assume, that we wouldn't have to go through a special session of the Legislature every time the economy slumps, that we wouldn't have to have all the sorts of political games that we have seen in the last week, the trading, the dealing, the offers that have been made in order to have the Legislature raise the sales tax rate when the Board of Equalization could have done it, still could do it and would be doing it in a couple months, or couple weeks. So I think that what Senator Newell is saying, let's just be honest, let's be honest about ten years of experience in the State of Nebraska. I don't care how many refinements we make in terms of giving greater opportunity for the Board of Equalization to meet to adjust tax rates, I would say that given the political history and given the political convention of wisdom of this state it is that a Board of Equalization should never meet to raise taxes, it should only meet to lower them. If taxes have to be raised, somehow we will always ask the Legislature to do it and it is only when taxes have to be lowered that suddenly do we see a Board of Equalization decide that they have the power to act in the area of tax rates. I think as a Legislature we ought to, if we are going to have to assume the responsibility for raising the tax rates....

PRESIDENT: One minute, Senator Fowler.

SENATOR FOWLER: ...if we have to assume the responsibility for raising the taxes, the negative act, why don't we also take the power to lower the taxes? Why do we give that to the executive and let them force us to be the ones to raise taxes? I think that Senator Newell has a concept that a ten year history in the State of Nebraska says would be the honest way to deal with tax rate setting, and then our Tax Commissioner could go back and watch revenues and our State Budget Officer could try and keep track of the state budget. They wouldn't have to be out in the rotunda bothering us to have us set the tax rates for the Board of Equalization.

PRESIDENT: Before we go on to the next speaker, the Chair would like to introduce some guests from Senator Hoagland's district, sixty 8th Grade students from St. Margaret Mary from Omaha with Jo Ryan and Irene Gartigas, teachers. This class includes Senator Higgins' nephew, Pat Boyle. They are up here in the south balcony. Right up here. Would we welcome the St. Margaret Mary students from Omaha. Welcome to your Legislature. The Chair recognizes Senator Lamb. Senator Lamb calls the question. Do I see five hands? I do. The question is, shall debate cease? All those in favor