philosophy being to send less dollars to Washington D.C., less dollars that are expended for overhead expenses, and keeping those dollars in the state and administering them more economically at the local level. Now if we want to match our philosophy with our actions, it would seem proper at this time to get rid of the food tax credit....

PRESIDENT: One minute, Senator Wiitala.

SENATOR WIITALA: ....and exempt the sales tax on food. I hope that you would support this motion, members. Thank you.

PRESIDENT: Before we go on to the next speaker the Chair takes pleasure in introducing some visitors from Senator Apking's district, fifteen students, 3rd and 4th Graders from Western, Nebraska, with Terry Boeckner, their teacher, and one sponsor. They are up here in the north balcony. Would we welcome Western, Nebraska to their Unicameral Legislature. Welcome. The Chair recognizes Senator Hefner.

SENATOR HEFNER: Mr. President and members of the body. I rise to oppose bringing this bill back to add this amendment. If you will notice, it has just been the Omaha senators that have been supporting this amendment. think Senator Labedz said that food prices were going up. I thought they were coming down a little bit, and I hope they come down a little bit further. And, of course, I can see the rationale behind the Omaha senators. When this goes into effect they will be paying a 5 percent sales tax, and I think this is a good argument against voting for the bill that would let Lincoln increase their sales tax another half a percent. I figured all along that we would be getting in trouble and, of course, it is certainly coming to the surface right now. Omaha at the present time is collecting a one and a half percent sales tax. A Lincoln senator has a proposal so that Lincoln can do it, and here is where I feel the state has lost control. The Revenue Committee has heard this bill many times. It seems like we hear it about every year, that would take the sales tax off of food. But I believe by giving a \$28 food sales tax credit that this is fair. Not only that, we keep track of most of the residents in Nebraska this way. We are able to put their name and their number on the computer and to see whether they are paying their fair share of income tax. And so I don't think that we want to change that right at this time. Also another reason is that it is late in the session. We only have four days left and if we keep bringing these bills back we will never get to our priority bills, will we, Senator Higgins? Will we? That's right. Okay, therefore, I would