

April 7, 1982

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sales tax on food taken away and there is no doubt in my mind that this amendment is going to fail as it has always failed until we come up with a way for the business men to make a profit off of the poor other than the way they are doing it now. So I urge those of you who call yourselves Christians, who really care about people, to vote for this amendment, and those of you that just care about money go ahead and vote as you would. Harry Truman had a saying, "The buck stops here". I think from the voting I have seen in this Legislature this year, we can say very easily, "The buck starts here". Money is first. People are last. Thank you.

PRESIDENT: The Chair recognizes Senator Vard Johnson.

SENATOR V. JOHNSON: Mr. Speaker and members of the body, I rise in support of this amendment. As a member of the Revenue Committee I certainly have heard the arguments on the repeal of the sales tax on food. Also as a member of this body I have heard similar arguments. I have never understood the rationale for retaining the sales tax on food as long as we retain the state credit system, and, in fact, it almost defies credulity that a body of rational people would continue to fight to retain the sales tax on food. You know, the Governor himself and his own office have sent out a report which we saw last year saying that actually the food sales tax and food sales tax credit system is a tax loser for the State of Nebraska. It is a \$5 million tax loser for the State of Nebraska. The Governor's office says that our credits return \$5 million more to our people than the food sales tax, meaning simply that we actually are losing revenues by virtue of retention of the system of having a food sales tax and then to credit. So it would seem to me that it would just make good revenue sense for the state to eliminate the food sales tax and at the same time eliminate the credit. I can't find any reasons for state revenue purposes to retain the food sales tax and the credit because the credit apparently according to the Department of Revenue and the Governor's office provides more money to people than they generate in the food sales tax. That is the first point. The second point, Senator Higgins certainly touched on it. She talks very simply about people going across the state line in nontaxed states to buy their food. Now, you know, we had a heated debate here a week or so ago on the cigarette tax, and you know one of the principal arguments that was made on the cigarette tax was that if we increased our tax too dramatically we undoubtedly would encourage the importation into this state of cigarettes from other states that have a lower tax. Well by virtue of