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our continuing a high sales tax on food we literally are encouraging the export of people from our border areas to Iowa and to South Dakota and to Wyoming and to Kansas to buy groceries. And I will tell you that is a true and absolute reality in the City of Omaha and it is a true and absolute reality in South Sioux City, Nebraska, and it is a true and absolute reality in a number of our border towns. We literally lose food sales tax revenues and grocers lose their own...and local grocers lose their own sales receipts by the virtue of movement of people across the borders. You know if the argument obtains in the cigarette tax, it obtains here. We talk about the corporate community. If we have the corporate tax too high then we will drive out corporate business and we won't encourage the movement of corporate business into this state. The same arguments obtain frankly with respect to the sales tax on food. We cause people to actually cross the borders to buy their groceries in places where they don't have a 3½ percent tax on food. Now the only argument...the only argument that has any validity whatsoever is the argument with respect to the local communities that have the add-on sales tax because local communities don't have to provide a credit and they don't provide a credit, and as a result when we take the sales tax off food then we literally cause Omaha and Bellevue and Lincoln and North Platte and Lewellen, and the other communities that have a sales tax, to lose that bit of revenue source. They don't have that much money coming in. But this piece of legislation says, look, local communities if you want to you can even add on, you can even add a quarter of a percent to the sales tax rate on remaining purchases to make up the difference if you want to do that.

PRESIDENT: One minute, Senator Johnson, one minute.

SENATOR V. JOHNSON: I mean, do we put together a reasonable package to frankly meet a very reasonable argument, and as far as I am concerned it is one that we really ought to advance. And I think not to advance this argument...not to advance this point is to hold too tightly to old dogmas and old myths and old beliefs which have very little reality, in fact.

PRESIDENT: The Chair recognizes Senator Cope.

SENATOR COPE: Mr. President and members, a hard act to follow. I certainly do not support taking off the food tax and very simply and I have used this same argument for eight years I've been here. First of all, I think the