

a bill simply to raise more revenue for the reserve that the Governor says he doesn't need. I think that many of us would have preferred with 928 to be up front and straight and raise the sales tax and raise the income tax but everybody said "no". The Governor would never stand for that, it could not happen in a Legislature such as this. And so we came up with indirect ways to raise 5.2 million, a fee here, a fee there. We had hearings on those. I'm sure that Senator Warner spent more time answering questions on the fees perhaps than any other issue. Now though the Legislature has been requested, lobbied, traded for a sales tax increase, an income tax increase, cigarette tax increase, corporate tax increase adding up to a 125 million dollars, something that we were told would not be possible. Again, I can't speak to the cash flow situation. No one really wanted to tell me about it I guess. But, I would say the fees, the nickle and diming of the farms, businesses and people of the State of Nebraska on the revenue sheets that we need for the statutory reserve that the Governor requested, simply is not needed. So at least that section of 928 is not needed and for that reason I will not vote to reconsider. As far as to the other issue I'm just not informed.

PRESIDENT: Chair recognizes Senator Vard Johnson.

SENATOR V. JOHNSON: Mr. Speaker and members of the body, LB 928 has already been passed by this body. But, it has been passed without the emergency clause. So that very simply means that the nickle and dime fees to which Senator Fowler alludes will take effect, though they will take effect 90 days following adjournment of this legislative session. It also means that the interfund transfer that is in the bill will take effect, but it will take effect 90 days following the adjournment of this session. So no matter how much any members of this body disapproves of the interfund borrowing and no matter how much any members of this body disapprove the nickle and dime fee increases they exist but they will exist 90 days following the adjournment of this session. Now the real question is should 928 be reconsidered so that all of these actions may take effect today or when the Governor signs this bill. I did see the charts, Senator Fowler, and I did hear the stories and I am sorry to say that the charts and the stories painted a grim picture. They painted a picture grim enough to mean simply that our taxpayers who have made application for their tax refunds are having those refunds slowed down to a snail pace. They painted a picture that in the next two to three months the state itself will be in a critical, financial condition. Now this legislature this session has been the