

reasonably and efficiently in a general long session. It is one of those things that can be passed in a crisis situation which we have now and I think what this is is seizing this opportunity to solve the problem, and if we fail to do it, if we fail to provide some relief to our senior citizens, to our homeowners, to those people, may God forgive us because I doubt they will. I urge you to overrule the Chair and I realize how painful that is.

SENATOR LAMB: Senator Beutler

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I just wanted to speak briefly in support of the Chair's ruling. I would preface my remarks by saying that I support Senator DeCamp's concept. I think that he will find me a good righthand man when the proper time comes to address the issue. Among other things, of course, I don't consider it equitable to tax the consumers of products and not the consumers of services but that it seems to me is an argument for another day. The basic principle that we are arguing about now in my mind is whether it is not good public policy or whether it is good public policy for the Governor to be able to limit a special session to the subjects of his choice, and I think that is what the people originally decided when they framed the Constitution that he should have that prerogative. I think if you think about it awhile, it is a wise decision. Probably even from our point of view, I doubt if we would participate in as many decisions if the Governor did not have that prerogative. More likely the Governor would choose not to call us into special session to help solve problems. So by and large in the long run, I think that the policy of allowing a limited proclamation is a wise one. I think there is no doubt but that the words of the present proclamation preclude what Senator DeCamp is suggesting which brings me finally to the practical argument that there is such a thing as judicial reality as well as political reality, and that reality is that if we would go ahead and address Senator DeCamp's proposal this Special Session, there is no doubt in my mind but that the courts would strike whatever we do anyway as being in violation of the law. Therefore, I think with our experience with 816 and this being a much clearer case than LB 816, we certainly want to avoid the confusion, the ensuing confusion, that would result by ignoring the Governor's decision, ignoring the Speaker's decision, and proceeding with this kind of a matter at this time. So, again, I am supporting the Speaker's decision.

SENATOR LAMB: The Chair recognizes Senator Haberman.

SENATOR HABERMAN: Mr. President, members of the Legislature, this is a major tax change in our whole system. We have had no public hearing, no public input. This is no time to be laying a new tax onto the citizens. That is what we are doing. We are laying a new tax on. I have yet to see a tax taken off. Senator DeCamp says it will take a tax off, reduce taxes. I haven't seen any of this happen ever. When you put a new tax on, it stays on. Farmers are going broke. Now when they take their tractors in to have them fixed, it cost \$5,000 to repair it, it is going to cost 3, 3 1/2 percent, another \$150, now is