

name, for whatever reason, that the individual may have been deceased for a number of years. The family just simply had not changed the title. I don't know how you're going to chase all those things down. And maybe there isn't a problem. I assume the sponsors have thought that all through but I would appreciate some discussion to explain what is the likely definition to what all of us are familiar with, numerous instances where there exists a single economic unit by definition of ASC. I wonder if that's what applies here or, obviously, this doesn't refer to that. But I think it would be helpful to know what constitutes, in terms that most of us deal with, a single economic unit.

PRESIDENT: Mr. Clerk, we have a motion on the desk.

CLERK: Mr. President, Senator Landis would move to amend the bill. (The Landis amendment appears on page 1821 of the Legislative Journal.)

PRESIDENT: Senator Landis, please.

SENATOR LANDIS: Thank you, Mr. Speaker, and members of the Legislature, I withdrew this amendment thinking that it would be coming up with the natural order of events. Since it did not, I put it back up on the table. It is a nine-month sales tax increase of one-half of 1 percent. It raises under \$40 million. I am in support of LB 84. I endorse LB 84 as a concept. It seems to me that in total we're looking at, what, \$188 million of tax relief in the course of the next two years and that's too much to bit off, in my estimation, without some kind of offsetting tax revenue increase. Yes, we have money in our surplus. That's why this amendment is dated April 1, 1990 and runs through December 31st of that year. Why? Because that's the length of time that the bill itself runs. It also kicks in part way through next session if it needs to be taken off. But what I think needs to be clear to the voters of this state is \$188 million of tax revenue relief is, in fact, a tax shift. We have to make clear to people that we are shifting taxes, not reducing them. And if we're going to do that, I think we need some revenues to help us accomplish that end. Things are fine this year, I think we can make it this year. I'm not so sanguine about next year. I don't want to do this next year and have this laid at the feet of the Legislature's inability to contain costs or the like. LB 84 is a strong, positive, new initiative but it costs money. The voters are far more likely