homestead exemption increase and another being a 10 percent tax rebate.

PRESIDENT: Senator McFarland, may I interrupt you a moment, please. (Gavel.) Could we hold it down so we can hear the speakers, please. Thank you, Senator McFarland.

SENATOR McFARLAND: Thank you, Mr. President. Now those...when that bill was amended on General File I don't recall anyone raising the issue of germaneness at that time. I think it could have been raised. There can be arguments made that the homestead exemption is a separate issue from the 10 percent tax rebate issue. That was not raised at that time. Senator Landis did not raise the germaneness issue at that time. Now he is asking a chance to address another tax issue, that being the sales tax, that it is related to this bill and I think, out of fairness and courtesy to him, we ought to suspend the rules for that purpose. A second reason, you may recall that LB 89 concerning the teachers' salaries on General File had some amendments dealing a sales tax increase. I, at that time, raised the germaneness question and the same person was...who was supervising the Legislature and ruling on the germaneness issue at that time said that with regard to LB 89 and the teachers' salaries the tax...the sales tax issue was properly germane. I can...if it was germane in that instance, I don't see how it could not be germane in this instance as well. It seems to me it's unfair of the sponsors at this time to come forward and say we should not allow Senator Landis the chance to discuss the sales tax issue when they, in fact, have merged differing concepts, they have merged separate bills together. No one raised the germaneness question at that time. They were allowed to get these amendments put on. It seems...it seems only fair to me that Senator Landis should have the same courtesy, the same opportunity. When I heard some of the previous comments by the sponsors in opposing Senator Landis's suspension of the rule motion they were really talking primarily about the merits of the bill itself, it seemed to me. They weren't...or the merits of the amendment or the lack of merit of the amendment. They weren't talking about whether, as a matter of procedure, given the past history of this bill, Senator Landis should have his opportunity to make his case. would just think, in all courtesy and all due respect to Senator Landis, that the sponsors of this bill as well as the...the remainder of the senators in this Legislature owe Senator Landis the opportunity to make his case. And I would urge the vote in