

we talk about some of these other issues, some of these other bills that will push us into a crisis situation. I am perfectly willing to vote and have voted and been voting mostly for the reductions that have been suggested on the floor here, but property tax relief, in my opinion, should not be singled out as the culprit although it is a big ticket item. You look at the one just below it, we have another one that nobody mentioned in this little discussion we have had, another \$20 million bill. I think that should share some of the so-called blame, and there are a number of other bills down there. We have the MIRE bill, \$4.5 million there. So just to say that property tax relief is the thing that is going to break the budget certainly is not fair and I would reiterate some of the arguments I have made before that it is not a spending bill. It is sending money back to the people in the form of property tax relief. It is different from most of these other bills. It is different in that it is not a spending bill. It is just returning money to the people, and I think it should be continued on beyond the one year. Certainly, it is a one-year bill, but deep in my heart and in the hearts of many of you, I think you realize that it may not be just a one-year bill, and primarily because, in my opinion, and in the opinion of many people out there in the State of Nebraska and on the floor of this Legislature, our present taxing system is unfair because too much reliance is placed on property tax as compared to income tax and sales tax. When we look at the Tax Research Council's report, I believe property tax nationally and property tax in Nebraska ranks something like 13th, whereas in the collection of sales and income tax as compared to the other states, those are down around 32 and 33. So, let's not look at property tax relief as a spending bill that is breaking the budget. It is an effort to equalize our taxing system and return money to the people if there is a surplus in the budget.

SPEAKER BARRETT: Senator Wehrbein.

SENATOR WEHRBEIN: Yes, Mr. Speaker, and members, I guess it is a good time to maybe philosophy a little bit, too, and I don't know that I have anything profound to say, but I guess something I have been wanting to say for quite awhile. I appreciate what Senator Lamb has said about property tax relief. I will just say, I guess in my opinion I want property tax relief, too. I don't believe we are going to have true property tax relief until we get a property tax shift either onto sales or income tax or whatever other form we can come up with. But I just have