

SENATOR MOORE: Yes, Mr. President and members, just like Senator Warner's motion on the last bill. I want to make a few brief points and if the introducer of the bill want to use some of my opening to respond, that is fine, and then we will withdraw it and vote on the bill. I think it is important that we point out once again just what indeed LB 705E does. It is the bill, if you remember, basically stems from the purchase of art by Joslyn Art Museum a couple of years ago that after it was purchased they realized that, I honestly forget the dollar purchase now, what it amounted to, but after they purchased it they realized there were sizeable amount of sales tax have to be paid. And it is the intent of this bill, since they have already made the first of their five payments, the next four years would be forgiven some sales tax. I first rise to oppose this bill on a civil matter precedent. Here it is, someone made a purchase knowing full well what exactly the law was and due to the fact that it is a variety of people that have strong feelings about the, how good Joslyn Museum is to the State of Nebraska that we should exempt the sales tax they pay on this art. I think it is bad precedent when we decide that after the fact to make a change in our sales tax exemption to appease someone, I just think that is bad precedent. I wouldn't mind so much if this bill was a bill that exempted it from here on out, I could live with that. But I think it is extremely bad precedent when you are saying to someone, yes, even though you purchased it knowing you have to pay the sales tax, if you get the right people in society and the right lobbyist behind the glass, you can get sales tax forgiven. I think that is a bad precedent right there. That is the first reason for opposing it. The second reason is the amount of dollars we are talking about here. I feel that it could better... directed towards some other place in the arts in Nebraska and we know we passed with two other bills basically it had a significantly good impact on the arts in Nebraska. First LB 262, and we all know what that does for the Omaha community on the lodging tax. Second, it does, as you pointed out, that in LB 813, the Appropriations Committee increased, the Appropriations Committee recommendation and then with the body's approval increased the aid budget to the Nebraska Arts Council by approximately 13.2 percent in 1989-90 and 29.3 percent in '90-91. And so that now that aid, the total General Fund appropriations of the Arts Council has doubled in the last three years. I'll repeat that. The total General Fund appropriations to the Arts Council has doubled from \$584,000 in '87-88 to now at the end if the