

resolution and the reason it's blatantly political, because of the political games that have been played in the Department of Revenue with respect to how it responds to the Legislature. For four years now I have been questioning a lot of the tax policies that have been implemented in our state and when I go around to speak at various places and am asked to address these particular tax issues, I don't find myself being opposed by Senator Vard Johnson, who sponsored the issues. I don't find myself being opposed by ConAgra executives, who sponsored the issues. I don't find myself being opposed by the Omaha Chamber of Commerce, who were in support of these issues. More often than not, I find myself being opposed by the Tax Commissioner or one of his assistants who comes in and during the day, when I trust he has duties over at the Tax Commissioner's Office, comes in and opposes me and talks before the various public service organizations and expounds the values of all of these particular tax policies. To me, those are very political types of statements and it makes me wonder if bonus payments are being paid within that department, how those bonus payments are being delivered. I was interested, you know, initially when the tax policies were passed, the Tax Commissioner, at that time, was going around the state saying, well, this is not a tax increase, this is just a little tolerance factor built in. One of the editorialists commented that, and just, that as a potential senior candidate for the gymnastics squad the State Tax Commissioner is recommended. He says the State Tax Commissioner's acrobatic skill in avoiding that, the overall tax increase, is imbedded in the 1987 Orr administration personal income tax gains...or income tax changes is of Olympics proportions. We have had continuing difficulty, not only I but other senators within this Legislature, getting objective information from the Tax Commissioner. In 1988, we had a special session of this Legislature in which there was a knowledge that there was a tax increase. I called one of the people in the tax department and asked them what was the funding and what was the extra amount of money that had to be spent in order to administrate this whole tax increase program. I talked to a particular person in there who I was told had knowledge of how many employees and how much money was being spent. This person told me 60 full-time employees were added, 40 part-time employees, temporary part-time, at a cost of 2.3 to \$2.6 million. I said, well, I want to get these numbers accurate. Are you sure these are accurate? The person said, yes.