

amendment, and we need this amendment right now to enable us to frankly save a lot of towns in the kind of area that I represent. So I would oppose the Hall amendment and ask you to do the same and suggest to Senator Hall that he should raise this concern on the enabling legislation. Thank you.

PRESIDENT: Thank you. Senator Hefner, please, followed by Senator Korshoj. I don't see Senator Hefner. Senator Korshoj. Okay, Senator Landis, please, on LR 11CA.

SENATOR LANDIS: Mr. Speaker and members of the Legislature, I had a chance to talk to one of the lobbyists on this issue and had a chance to overlook their list of votes and it looked very, very long. They have worked hard on this and it looks like they have the votes to pass it. So this may be a futile exercise. I'm going to vote for the Hall amendment and then I'm going to vote against the bill. Don't know if you have ever looked at our tax code or not. There are several pages of exemptions in our sales tax code in particular. And they start off with some bigger issues and then they get smaller and smaller and smaller and smaller and smaller at the end, and, as you look at the whole list, it's an overwhelming list of exemptions to our sales tax. Every now and then somebody says, why don't we just repeal them all? And we find that once having passed these tax credits, these exemptions, if you will, we can't get them off the books. I have heard my colleagues say, gosh, I wish I could go back to the day when we first passed this and not have created the list to begin with, not to have started the first pebble falling down the side of the mountain, because now we are under an avalanche of exemptions which total a great deal of money and yet because each of them have a definite rationale and a definite constituency we can't undo them. But cumulatively, taken together, they are a great weight, a great burden and provide a substantial shifting, if you will, in tax obligations. That's the way I feel about LR 11. I think LR 11 is that piece at the top of the mountain which when it begins to fall on this quiet March 16th in the afternoon day, when most of the commitments have already been made to support the bill, we won't recognize that what we're putting into action is that first piece which will one day be an avalanche of money diverted from property taxes to compete with other Nebraska towns against each other to entice businesses to make decisions they would have...perhaps they would have already made, but simply at the expense of the tax base. And nobody will be able to go back to this day, March 16th, and say, stop, because all of the things