

the affluent pay their proportionate share of the tax burden, and that is why I offer this amendment at this time.

SPEAKER BARRETT: Senator Wesely.

SENATOR WESELY: Thank you, Mr. Speaker and members, I, too, would rise in support of the McFarland amendment. I share the concerns that Senator Hall and Senator McFarland have both already expressed. As you know, I have raised many issues over the past few years about the income tax adjustment, about the fact that it was, in fact, a significant increase in taxes that was being denied by the Governor. We finally found the truth eventually and then this Legislature did make some adjustment in that. Nevertheless, it's still not as progressive a tax system as it should be. It still provides for those of the wealthiest among us the tax relief that the Governor had originally intended. It still provides for a tax rate increase for those who are the lower income working people of this state. The middle income people that make up the bulk of this state are paying more taxes now than they were in the past. The proposal by Senator McFarland helps us to try and change that. And I think it's an appropriate amendment. I understand Senator Withem's concern. I understand why complicating the bill any more than it's already complicated would concern those that support the bill and I can appreciate that. But it is a tax increase. It's a sales tax increase. It is an income tax increase. And if we were on our own talking about an income tax increase apart from any of the rest of the bill, if before us was the question of raising the income taxes in this state to pay for whatever purpose, I think legitimately we would be talking about the system itself, progressivity of it, the fairness of it. And so for us now to raise this issue in light of the much broader proposal that's encased in LB 1059 is still an appropriate question. I think exactly, as Senator McFarland has, my big concern with the income tax changes has been...it's lack of recognition of the problems that have been brought about by that change, the feelings among the vast bulk of Nebraskans that it was an unfair change in the tax system. They're feeling that they were misled and had been told one thing and resulted in another thing. All of these things come back to us as we discuss this measure here in 1990 as we looked at the issue in 1987. Three years have passed but I think the lesson still has not been learned by a lot of people that Nebraskans didn't like what happened in 1987. They still resent what happened in 1987 and this change will help to, in some ways, deal with that