

have had it in there, and now in order to keep this barnacle to our general tax, we will have to expand it. We have got this hole in our ship, this old general sales tax for newspapers into which rush \$3 million of tax exemption, and we are going to have to make it bigger now, so we can keep this exemption because we can't constitutionally distinguish between the two, and the hole gets bigger after the Hartnett amendment. Just like it got bigger in the personal property tax area, just like it does year after year after year, if you won't say to yourself, well, if we can't discriminate, and we have a choice between exempting more or exempting less, let's exempt less. Senator Coordsen says this is darn important. This news is darn important. I won't get Senator Coordsen on his feet to answer me if shoes are important to the people in his district, on a December day in Nebraska whether shoes are important to each and every person, young, old, taxpayer, retired, fixed income, or not. We all know they are essential but we tax them, tax them in an old tax called the sales tax. Now under George's theory, we probably ought to be up here saying we shouldn't do that because it is so darn important. We tax lots of important things. When we get done today, we are going to take an existing exemption and we are going to make it greater, larger, in order to treat newspapers and magazines alike. Senator Coordsen says that if we don't tax food, why should we tax food for thought. In that case, Senator Coordsen probably wants to expand the sales tax to books. There is probably as much in a book as there is in that newspaper's food for thought. We'd better start exempting computer software for kids. Give them all that food for thought, but now we are taxing that computer software. No, you see, once you start the exemptions, there is no place to stop, and the Revenue Committee said this time let's reverse the field. In the session that brings us the personal property tax crisis, which is exactly this slope, writ large, maybe the body will realize that rather than make the exemptions bigger, like the Hartnett amendment, we ought to think about making the exemptions smaller, which is what the Revenue Committee did.

PRESIDENT MOUL: One minute.

SENATOR LANDIS: But we should have known better. We should have known better and this exercise will prove to us that if left to our own devices, we will pass out favors and the exemptions and we won't go back to that ship, which carries all the rest of public services, that old tax, the sales tax, and use it for what it is to be done for, and that is underwrite a