

draw those lines in the sand and this is one to do now. I'd suggest that you do that. No more tax exemptions. A pretty simple line to draw, but if you're going to do it, this is the place to do it as well.

PRESIDENT MOUL: Thank you, Senator Landis. Before I recognize the next speaker I would like to take time to make a special introduction. In the south balcony today are special guests of Senator Abboud and the Lieutenant Governor. They are 50 fourth graders from Robert Ackerman Elementary in Omaha with their teachers, and I had the pleasure of visiting their class this last week, so welcome to the Legislature. Please rise and be recognized. Thank you. Also seated under the south balcony is a special guest of Senator Wehrbein, his father Ralph Wehrbein from Plattsmouth and would you please rise and be recognized. And also seated next to the president's desk is my husband Francis Moul and it's a pleasure to have in the Chambers this morning. Thank you. I'll now recognize Senator Warner followed by Senator Labeledz and Hall. Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, I, too, would rise to oppose the amendment. As we start down, again, the path of exemptions it's, well, each time we do it seems to be a seed that is planted, it grows, it blooms, it sheds some more seed from which another whole plant emerges for another exemption for some other kind. There is little justification not to add horse feed which was a bill we had before the committee. There is little reason not to include NRDs which is a bill that was before the committee, all of which were indefinitely postponed, all of which when did by themselves were justified, as this one may well be, but I agree with Senator Landis that since we are apparently going to have a major task force review of our whole tax structure, the less we do now, the better the odds are that better balance will come out of that study. Once they are put into effect, as we well know right now from the issue of the personal property tax, once they are put into effect, they have a life of their own, which exemptions just like expenditure programs, the only effective way you control them or stop them is not to start them. Once they are started they just expand and I would hope that we keep LB 773, which was essentially a corrective bill, not to become the vehicle to add every little type of exemption that might be justified when viewed by itself, but because it is here as a vehicle, we ought to restrain making further adjustments, as minor as they might be, until such time as the overall study and