

that we create when you exempt personal property. Nobody wants to put the personal property tax all back on. If they did, you'd defeat all these amendments and take LB 829 straight up as it was introduced by Senator Will. I don't hear much clamoring for that, but the ideas that surround what form we use to raise those revenues, and the arguments against it, are always somebody else has to pay it, and you are going to continue to see those...

SPEAKER BAACK: Time.

SENATOR HALL: ...arguments unless you, I think, go with the package as it has been put together to try to spread that cost to as many individuals who were paying the personal property tax prior to its repeal.

SPEAKER BAACK: Thank you, Senator Hall. Senator Wehrbein.

SENATOR WEHRBEIN: Yes, Mr. President and members, well, I admit I am in a dilemma. I guess I much prefer sales and income tax or perhaps a tax on intangibles, which I have an amendment up there to do in due time. It kind of bothers me, as we talk about this morning and this afternoon, what has been said about what we are going to tax, and we have left out a lot of other potentials, in my opinion; there, for example, a sales tax on legal services, \$21 million. There is all kinds, advertising, software development, research management, the service industry, \$63 million we could raise, and here we end up going back to a few specifics that in this case Senator Lamb's amendment that we are talking about. I am going to support Senator Lamb's at this point, although it is not my preference, and that is I think the dilemma many of us are going to have here today as we vote on these, do we go for this one, or do we go for the first one in line, and do we wait, or do we wait for one that is later, which we may never get to, or will we strike later on and insert a new one, in this case, which would be my preference and some that others have said is sales and income tax. Now I'm...will be determined to discuss the intangible issue at that time because I think that ought to be considered with everything else. It has bothered me no end, especially in the case of intangible tax, that everyone assumes automatically that it should not be on the table, and I don't know why not. If we are automatically going to put business inventory, machinery, livestock, whatever, back on the rolls next January, why don't we broaden that and include everybody? Why is it that we are still picking on