

think you will have a hard time finding it. There are two reasons why I think we ought to reconsider the Schellpeper amendment. The first is that the rationale, I spoke of this yesterday when we were debating the Schellpeper amendment, and the rationale behind the concepts in LB 829, as originally or in the amendment to it as originally introduced, are that there are tax exemptions that we have had on personal property over the years, that tax exemptions have affected mainly two sectors, that was mainly the agricultural sector and the business sector, and those have led to the problems that are the reason that we are here discussing LB 829 right now. And when we were looking for replacement revenue, the rationale was let's go to those same sectors for the replacement revenue. Hence, the proposals involving the depreciation surcharge and the tax on energy purchased by manufacturing and agriculture. I think to depart from that and take replacement revenue from general sales and income tax is a departure from the concept that we are going to confine the price for this to the same sector that has gotten the exemptions, and it is a departure that I don't think we ought to accept on the floor of the Legislature. I think those same entities that are getting exemptions ought to be picking up the tab for the things that we are having to do here in LB 829. The other reason, quite simply, is that we had a sales and income tax, what I would call a rather substantial one, last year, in LB 1059, that was a major shift in the way that we finance our schools. It was a structural change and, frankly, the benefits to that accrued to a lot of areas that have the agricultural property that we are talking about right now. And I don't think it is fair to come back with a general sales and income tax increase this year on this issue as an answer to this problem, when we made such a fundamental structural change last year that fell on the backs of the people that pay the sales and income tax. For those two reasons, I would urge your reconsideration of the Schellpeper amendment. Thank you.

SENATOR MORRISSEY: Thank you, Senator Will. Our next speaker is Senator Schmit, followed by Senators Hall, Lynch, Chizek, Chambers, Lamb, and Abboud.

SENATOR SCHMIT: Well, Mr. President and members, this morning we were tied up several times on a couple of issues that I was interested in. One of my concerns at the time was that I was trying to get 25 votes out of 42 or three. That is pretty tough to do. On this floor from time to time, you win or you lose based upon the votes, and based upon the numbers. And it is