

amendment. I would like to be able to vote for something that would be realistic. I don't like the sales tax raise and I don't like...I said yesterday on the income tax \$45,000 a year sounds like a lot of money. It is not, again, for a man and woman who are trying to raise a family, that's not a lot of money because by the time they take income tax out of that you have not a huge amount of take home pay. So the income tax again hits those middle income people...

SPEAKER BAACK: One minute.

SENATOR CROSBY: ...who are the working people and the middle group of people who keep our country going. So I will vote against this amendment. I hope we come to some kind of realization today or tomorrow as to where we stand. And, as far as the special interests are concerned, agriculture and business are what we do here in Nebraska to keep going. So I think some way or another I did vote for the Lamb amendment yesterday and I understand now that's still in force. So maybe we're getting somewhere but I will vote against this amendment.

SPEAKER BAACK: Thank you, Senator Crosby. Senator Beutler, you're next.

SENATOR BEUTLER: Mr. Speaker and members of the Legislature, I just wanted to make two points that haven't come up which were part of the early 1980s experience with regard to the sales tax on food which I did participate in. I am opposed to the Hefner amendment. I would like to keep the sales tax off food. What we discovered, there were two things that hadn't been mentioned, I think, that might be worthy of your attention. First of all, we discovered that there were an awful lot of people who never applied for the credit. They had no tax to pay. They were not aware that they could get money back by filing a return and these people tended to be poor people, tended to be the less educated people and so the people who are actually hurt worst by the tax were the ones who...who were...who did not know to apply for the credit. And there were an awful lot of people that failed to apply for credit who really needed the credit. So that's one thing to keep in mind on this subject. The other thing and perhaps more important, from my experience, is this, once you have a credit, let's say that this year you give a \$41 credit, well, what happened in the early 1980s was when money got tight instead of increasing the credit as food costs increased the credit tended to stay the same or fall behind the