

enjoyed the debate always on sales tax on services. It's one of the more entertaining debates on taxes because it, at least since I've been here the last nine years, it has come up at one time or another. I recall when we had the budget crisis during the Kerrey administration. The sales tax on services was one of the most bantered around forms of new taxes that was discussed at that particular time in the body and Senator Vard Johnson at that particular time along with Senator Landis were probably the two most vocal supporters of that particular concept. And at the time they said, well, we're going to bite the bullet and we're not going to let anybody off and they had medical services, which is a huge, huge form of raising of taxation, and then we had legal, we had architectural, engineering, printing. It's kind of like the same old tax laws that come back year after year. They bring them back. We have a financial crisis, they dust them off, throw them up on the floor. Some of the new senators think you know, this is kind of a bold, new approach. Unfortunately, it isn't all that bold, new of an approach. It's something that has been around a long time and I can recall attending a National Conference of State Legislators meeting in Washington soon thereafter that the State of Florida enacted a sales tax on services. And we had the Chairman of their Revenue Committee come in and talk to the group. I served on the Federal Taxation and Budget Committee, and his recommendation dealing with sales tax on services to the members of the Legislature was don't enact it and in particular they focused in on advertising and at that particular time when you went after the advertisers you went after quite a group. And at that time there was...became an issue in the gubernatorial races and the legislative races along with a number of...and other races that were around the state at that time. But it's an issue that comes up. It's an issue that is very controversial. It's an issue I think that will severely damage this bill if they chose to place it on it. Now one of the proponents of the bill said, you know, what we should do with this concept of LB 829 is to not make it industry specific. In spite of the fact that agricultural interests have caused us problem, in spite of the fact that other business interests have caused us problem, in spite of the fact that major utilities, railroads, airlines, pipelines, telecommunications have caused this crisis in the State of Nebraska, we should not in any way seek to...seek any additional revenue from these sources that have caused this problem, and I have a philosophical problem with that. I think if we're going to look at the groups that have benefitted from these exemptions, we should look at them first. We should also