

getting those proposals removed from, or those specific services removed from proposals that we've talked about, and what we've been left with is the services that really and actually are regressive in nature to put a sales tax on, services like repair of automobiles, services like haircuts and small appliance repair, things like that. But Senator Hall has brought us a list of services that are exactly those that have typically been able to get themselves taken off the table at a fairly early stage and I think that's commendable because those are the types of services that being the most difficult to tax, I think probably, politically that is, probably are those that we need to take a tough look at at a time like this. I mean, when we talk about this being a major tax change, it seemed to me that the occupation tax that was being proposed in this very amendment right now was a major tax change and we're at a point where we're having to look for replacement revenue if we are, indeed, going to do what has been suggested and that is taking all the personal property off the tax base for a year and taking a look at this. I think that particularly this may, this proposal may have some merit and that it would be only a one-year proposal. It would be something that we'd put on the tax rolls for a year, we'd see how it worked administratively, we would see how the tax was accepted by the industries which it affects and it could all be part of the 3-R Committee mix. In effect it would be a laboratory, something that we could look at to see if it is something we want to pursue in future years. If we don't want to accept this revenue source, we have to again start looking at other revenue sources. I've got an alternative out there. I've got the original version of LB 829 that takes the opposite approach, that puts all property back on the tax rolls for a year. We know that's constitutional. If we don't want to find revenue sources to replace that revenue, let's talk about putting some property back on the tax rolls instead of the point that we've reached now which is bargaining over various revenue sources. I would support the adoption of Senator Hall's amendment, and if I have any time left, I'd like to give it to Senator Smith.

PRESIDENT MOUL: One minute.

SENATOR SMITH: Thank you, Senator Will. I've been sitting here listening to this conversation all afternoon and I feel just as Senator Withem did. You can feel the time has come. I guess I'm going to make it very short. I'm going to say I've been sitting here, as I said, watching and I've been seeing the