

you for bringing this to us. I couldn't support a sales tax on energy because that would be very devastating to the economy in Nebraska and I couldn't support some of the other proposals. I couldn't support that employment, employer's tax because I just felt that 80 or \$100 per employee was counterproductive and, Senator Lindsay, just think, if you could charge sales tax on your services, well, then you'd get a 3 percent collection fee for collecting it so it wouldn't be all bad. But it's true, it's late and we only have eight more days left, but I believe that we need to go with this amendment and then we could certainly pull a lot of the other amendments that are following this.

PRESIDENT MOUL: Thank you, Senator Hefner. Senator Elmer, followed by Senator Lindsay, Schmit, Labeledz and Landis. Senator Elmer.

SENATOR ELMER: Thank you, Madam President. Senator Hall, I think that this is pretty good. There is only one thing wrong with it. It doesn't remove exemptions on everything and reduce the rate to about 2.5 percent. That's the really fair way to collect a sales tax. I had an amendment up there that would have provided all the funding by removing the exemption on sale of tangible property for resale or a wholesale tax of .4 of 1 percent, but that was too simple I'm afraid and nobody knew exactly what it would do, but this is a step in the right direction, removing exemptions rather than providing more of them. I'll support the amendment and give the rest of my time to Senator Lamb.

PRESIDENT MOUL: Senator Lamb.

SENATOR LAMB: Thank you, Madam Chair and members, I appreciate Senator Elmer giving me this time because I'm not completely agreeing with his statement, so this is very generous of him. You know I could go along with this amendment beautifully the way it's written right here, the way this is. You know legal services, I do a real good job of staying away from lawyers. Accountants, engineers, architects, printers, I don't have much business with any of those and neither do my people in my district as far as my district is concerned, but you and I and everybody else knows this is a foot in the door, this is a foot in the door. You know, you're not going to stop here once this starts, then it's going to be all kinds of services. It's going to be the fellow who moves into my wheat field to combine my