

February 20, 1992 LB 1120

need it for Medicare, Medicaid, we need it for a number of other budget shortfalls in terms of revenue that are going to be coming in. You're going to have to put in place something like 1120 in terms of its funding source sooner or later. Whether you go the 3-R route and reject 1120, you're going to be back at this issue to raise revenue or you're going to be staring right down the barrel of a general sales or income tax increase. The time is now. These services are set out there because, frankly, they don't deserve an exemption. They've not made their case for an exemption and they don't deserve it. It raises a small portion of this revenue.

PRESIDENT MOUL: Time.

SENATOR HALL: It is not a new concept. Remember that we tax 40 of them at present.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Moore.

SENATOR MOORE: Well, Madam President, and members, you know, the Chinese have the saying of "Chi" which says, ahead lies both danger and opportunity, and I think all of us are well aware of the danger that all of us have in dealing with this issue. It is also opportunity. And if you go back to the floor debate, back on the late hours of June of last year when many people were opposing trying to keep the status quo, so to speak, you heard great floor speeches about how the time had come for Nebraska to look at its overall tax structure. The opportunity was there to finally do something about some things. The opportunity was there and it was, you know, several opponents of the constitutional amendment at the time, the Governor and the call for the 3-R Committee said let's look at everything, everything is fair game. And those of you who didn't follow the 3-R Committee closely, at one point in time Senator Hall brought forward a plan that was a \$250 million plan that included sales tax on services, sales tax on food, elimination of personal, did a lot of things, many things that were a step forward in tax policy. That was not that popular. We all knew that. We knew it wouldn't be. But soon after that point, even those that had always said they wanted to use this opportunity to do something giant for the tax policy in the State of Nebraska said, no, we need to move back to the little problem and try and find a little way to solve it. And now, I mean, the problem with the first three amendments today, it's very frustrating because I don't like them any...like Senator Withem, I have always been an