

February 21, 1992 LB 1120

the Congress so the federal employees can have a day off to go vote to continue the programs which have put us \$3 trillion in debt. Ladies and gentlemen, I want to say again that strip the bill. Strip all of the revenue producing factors out of the bill. It's still a better bill from the farmer's standpoint and the bulk of rural Nebraska's standpoint than the 3-R bill would be. I do not believe that we are going to eventually be so limited in our scope that we say agriculture will bear the burden for the support of government regardless, even though it means the demise of agriculture. And I think Senator Hillman and Senator Wickersham have pointed out what has always happened. You take it out of the hides of the people who cannot do anything about it, you just cut back on what you pay the producer. Thank you very much.

PRESIDENT MOUL: Thank you, Senator Schmit. Senator Hall, followed by Senator Moore.

SENATOR HALL: Thank you, Madam President, members, I rise to oppose the amendment to strike the provision that deals with energy. The amendments so far have been on the side of revenue reduction and I was just up to the Clerk looking to see how many amendments were up there to increase the revenue in the bill. I didn't notice any, but I didn't get all the way through the list, did I, Mr. Clerk? The interesting thing about this one is, is that it is again like many of the others that have been taken out except for the small portion of the tax on services that would have struck individuals is a business tax. It's a tax on business. We have heard time and time again that the proponents of the other plan say that it should be a tax that stays with business, we should not shift from personal property tax to individuals or now the argument has become, we should not shift from personal property tax to sales and income taxes. Well the fact of the matter is, ladies and gentlemen, sales and income tax provide the kind of basis necessary in order to generate revenue into the future. You are going to see this type of a proposal. It does exist in other states. It does exist in other agricultural states. It does exist in other manufacturing states and it's extremely difficult I guess to go home and argue that, you know, we don't believe in a sales tax as it relates to manufacturing at a half rate, a half the sales tax rate with a cap of \$100,000 but we think that it is important to have a sales tax as it relates to an individual's home. We don't mind taxing utilities for the little old lady down the street who might be on a fixed income. I missed the