

February 21, 1992 LB 1120

bill that came in to exempt sales tax on utilities for the individuals, but yet we championed protecting the large manufacturers, the large companies, the operators as it relates to one-half the rate when we say, look, we felt that sales tax on utilities is a fair and equitable taxing mechanism for our individuals, but now all of a sudden we don't believe that it is a fair and equitable even at half the rate for our businesses. It doesn't make a lot of sense to me. I guess I think that this is fair proposal, it is one that by its nature says that we understand the use of electricity, the use of energy is one that varies from business to business, from different type of entity to different type of entity and in this case the purpose behind this one is, or the reason we tried to regulate that to some extent to temper it was by bringing in a one-half rate. I think it's a very fair proposal. I think it's an equitable proposal. It does hit everybody across the board. Personal property depreciation hits different people differently depending on the nature of business that they are in. Those same arguments hold true to the 3-R proposal. It will be interesting to see how folks who vote for this stand up and make those same kinds of concerns if we get to that issue. With this I believe it's a very responsible measure. We've decided as public policy that it's good to tax utilities as they relate to individuals, the needs in their own personal homes. I think it's just as good and I think the manner that this provision is spelled out at a half rate...

PRESIDENT MOUL: One minute.

SENATOR HALL: ...with regard to sales tax and manufacturing and businesses is just a continuation of that good policy. I would urge the body to reject the amendment.

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

SENATOR MOORE: Madam President and members, I, too rise to oppose Senator Hillman's amendment and once again, it's not like you don't have some sympathy with the problem to the manufacturing entity. That's true in all these things. I don't want to tax these people, but the decision you have to make is who do you want to tax and what do you want to do about it. It's not unlike sitting down in appropriations and all those good things come in we all want to do and then oftentimes when you have to turn around and vote to raise taxes to pay for them, there's a lot fewer people around. That's a much more difficult