

February 21, 1992 LB 1120

things that people probably aren't going to understand, it is a simple plan. It simply raises the sales tax by one cent. Finally, it is constitutional. We have a state sales tax. It is understood, it is collected on the local level, we understand how it works. We don't have to hire a bunch of new people to implement it. As I see it, it's the fairest plan that could be proposed. I mean, there are no exemptions here. We're not treating anybody any differently. So as I said, I guess feeling as if I've been caught in this vise in the middle of these two plans, as I was sitting in my office yesterday after debate I said, what's wrong with just simply offering a change in the sales tax by one cent? And I had the amendment drafted and I'd present it to you for a discussion piece. It is unfortunate that it comes up at ten minutes until twelve, but I'd like to at least begin the discussion on it and hear the rationale for or against the plan. I think it addresses everything that everybody wants to do. It repeals personal property which I agree with. It taxes everybody equitably and I think the plan is obviously constitutional. So I would move for the adoption of this amendment.

PRESIDENT MOUL: Thank you, Senator Johnson. Senator Landis, followed by Senators Hall, Ashford, Schmit, Nelson, Withem, Morrissey, Moore and Elmer. Senator Landis.

SENATOR LANDIS: Thank you, Madam President. In fact, I think we can vote on this since we've all known that it is coming pretty easily, and I don't think an extended debate is necessary. Imagine yourself in that voting booth next May or next November, voting on a constitutional amendment, asking yourself whether or not you are going to support a constitutional amendment knowing that the Legislature has a plan out there for implementing that constitutional amendment. Imagine yourself one of the...a taxpayer, let's say, other than a farmer. You're going to ask yourself, let's see, do I want to raise the sales tax so that I can continue to fund the exemption for farm machinery? Will I pay more sales tax on all of my transactions so that I can fund an exemption for farm machinery? The answer is, no, they're not going to do it. Now by the hair of our chinny, chin, chin, they did it for the reduction of property taxes across the state in 1059, but that was where everyone shared, supposedly, or hopefully shared, in a new system that would be a gain. Here all of the public will wind up doing something to help undoubtedly a sector that is important and one that will suffer a burden under 1063, no doubt