

is which direction to go, placing things back on the tax rolls, placing a step backward or continuing the course we've taken over the last 20 years, taking personal property off the tax rolls and moving more towards a broader sales and income or services or something like that. That is when that policy decision has to be made. Now, I, myself, will vote for Senator Johnson's amendment. As I have said, even with the funding mechanisms in 1120, as it was originally introduced, not as originally introduced but certainly as it came out of committee as we debated last week, are measures that I could support. You know, and Senator Withem very rightly pointed out that we need to take some time looking at if you exempt all personal property, what does that mean? Does that mean the sales tax on services? Does that mean a cent increase in the sales tax? Does that mean a partial sales and income tax increase? Does that mean cutting the budget on the local level or the state level? He's absolutely right, those are the things we have to look at. Are we willing to pay the price to do that? And, obviously, I've made up my mind that I, myself, am because that is the proper tax policy for us to take. Now as far as the sales tax, it's one of those things and many have said it in a variety of ways but, you know, hey, the business community, they basically have bought off on the Governor's 3-R proposal, the business community, and saying, we can live with that. You know, oddly enough, that has always been the...up until 1990 that was the tax policy of the State of Nebraska to tax business equipment. The 3-R plan actually, from a legal perspective, would tax less business equipment than was historically on the tax rolls. And so, as I have continued to always say, the only thing that the Governor's 3-R plan actually puts back on the tax rolls from a positive perspective is the farm...is partially, and I will admit it's partially, compared to the old ways, at least partially puts back on farm equipment and breeding livestock. That is the only thing that's put...that's placed back on the tax rolls from a positive perspective. And that's the...that's the problem, many have said, well, you're only a small minority, that's all that's really affected now, why can't they just acquiesce to say that it would be better off for everybody else if they just paid a little more tax.

PRESIDENT MOUL: One minute.

SENATOR MOORE: And that is where I have always strongly opposed that train of thought, that just because the small...it affects the fewest number of people, it's the right thing to do. I