

long as I can remember that I have been interested in a tax policy, which probably was 1980 when I started working in the Legislature, any farmer that I have ever said that a sales and income tax is a better tax than a property tax. That is what they have always said. And now all of a sudden when the 3-R plan comes up, they say, well, the 3-R plan, because it is property tax, but it is local, may be better because if you raise sales and income tax rates, all the money goes to Lincoln and gets gobbled up in some distribution formula and we lon't get it back. And I said, well, I can understand that concern. One of the ways of getting around that concern is instead of raising it and having a distribution formula on the state level, you could raise sales and/or income taxes and distribute them on the local level. Well, so that defeats the arguments many of them have. The concern was that a simple sales and income tax increase goes to Lincoln and Omaha and doesn't come back, let's raise those taxes and keep them in your district. Well, than all of a sudden ag groups say, well, wait a second, boy, there is not much income in my district. There's...truly not no sales tax in my district, I don't like that either. And so, for that reason, maybe the 3-R plan is better. So this what you do is you come full circle.

PRESIDENT MOUL: One minute.

SENATOR MOORE: You follow the logic of some of those ag groups, that the only tax is a local tax. The only local tax that we have in this state is the property tax. Those particular ag groups ought to repeal anything they have in their charters, their constitution, or their policy standpoints say property tax is bad because all their arguments they have made in the last three months would lead you to believe property tax is the way they want to go, and unless, of course, I think the truth finally becomes known, many people actually want somebody else's tax dollars to come to their area. I want that too. I am not going to sit here and try and support or try and vote for that. That is probably not reasonable. I think a sales and income tax increase can be sold to the voters. I think a simple constitutional amendment, if you can admit you have to do one that simply says you shall exempt personal property from taxation, is that voters can at least understand and knows what it does, knows exactly what it does to them, as opposed to the 3-R plan, which we don't know what it would cost...

PRESIDENT MOUL: Time.