

SENATOR HEFNER: Okay. How about...you say that's for a year?

SENATOR SCHROCK: That's for a year.

SENATOR HEFNER: A full year. Okay. And how many gallons is that?

SENATOR SCHROCK: That's 57 million gallons a year.

SENATOR HEFNER: 57 million gallons.

SENATOR SCHROCK: And the tax is imposed on the distributors or manufacturers, whichever is appropriate.

SENATOR HEFNER: Okay. Say, I know in northeast Nebraska they buy a lot of pop from a distributor in Sioux City and some in Yankton, South Dakota. How would that affect that?

SENATOR SCHROCK: In that case the distributor who brings it across the border, as I understand it, would be responsible to remit the tax.

SENATOR HEFNER: Oh, yes. Okay. Thank you. I think we need to analyze this a little further. I'm not saying I'm against it altogether, but don't you think we're setting poor policy here when we earmark a tax on one commodity for a certain purpose? I would say that if the teachers' incentive pay is such a good program, why don't we go to the Appropriation Committee and maybe I could have Senator Scott Moore ask...or I'd like to ask Senator Scott Moore a question. Senator Scott Moore was a teacher incentive pay bill ever considered in the Appropriation Committee?

SENATOR MOORE: Well, obviously last year the Appropriations Committee recommended \$15 million each year of the biennium. That was the Appropriations Committee last year for the biennium budget. Obviously for a variety of reasons the Governor vetoed that down this year. This year the NSEA did come before the committee requesting funds. I mean, they requested full funding of the bill, but the committee, because there wasn't the money to do that and also I think there was general feeling that there was going to be some attempt on LB 1123. That was not pursued that vigorously I guess, but it was come and requested by the NSEA from the committee.