

that beer is a beverage that as compared to wine or hard liquor is relatively speaking more commonly consumed by lower income people. I think those are all compelling reasons to reject the Lamb amendment at this time. Thank you.

SPEAKER BAACK: Thank you, Senator Will. Senator Wehrbein.

SENATOR WEHRBEIN: Yes, Mr. Speaker and members, first of all I want to call attention to the editorial from the Omaha World-Herald that Senator Moore passed out today. I was thinking of that when Senator Hefner, what you said about why did the Appropriations Committee not look at this more intently. I, not saying that I would know for sure, but I would believe that the Appropriations Committee would have looked at this specific issue for teachers much more closely had we not had the Medicaid mandate we had this year, that \$13 million. And I just want to call attention, there was an article also in the Lincoln Star today and both the Omaha World-Herald and the Star on the demands of the federal budget and what they have done to state budgets and probably what will continue to do so. It calls attention to the fact that I think we are going to have to, as legislators, be much more involved in national policy because what is happening, there is many of the good things, I'll say so-called good things mandated from the federal level without any money, makes it look good to simply pour it on the states and make us to work harder, have to work harder to balance our budgets into the future and this is a good example. It's one program that we started here but because of the problems in the budget this year we had no flexibility and we're tempted and mandated now to spend money rather than do it for the areas that we wanted to spend it in. In this case, hopefully would have been the teacher issue. I am also much more receptive to Senator Lamb's amendment than I am on pop as I considered it. It has been called to my attention about a year ago that our tax on spirits is not as high as it could be compared to surrounding states, but I don't have the figures in front of me. I don't see Senator Lamb. If Senator Lamb is around I'd like to have him speak to this if he has done any research. This has caught me kind of cold this morning, but I would be interested in knowing what our status is because it has been, like I said, brought to my attention a year or so ago that this is an area that we, I'll say lagging, have been lagging in in terms of using the taxing ability we have in the area of spirits, so I would be interested in knowing more about that. I think we ought to maintain a moderate course here no matter what we tax