

into the future and raise the money in a responsible fashion as it should. It is not an issue of the structure of it. I believe the structure of it is fair.

SENATOR CONWAY: Thank you, Senator Hall. Senator Schellpeper.

SENATOR SCHELLPEPER: Thank you, Mr. Chairman, and members, I would like to ask Senator Landis some questions, if I might, please.

SENATOR CONWAY: Senator Landis.

SENATOR SCHELLPEPER: Senator Landis, in some of our meetings when we were discussing the sales tax exemption for farm machinery we talked about having a tax such as this and you stated then, you and Senator Lindsay, that you could not accept this, that the corporations would not accept this tax. Why are they willing to accept it now?

SENATOR LANDIS: Oh, in fact, that's not a fair characterization at all. First, I never said that. Second, we never said that the corporations wouldn't accept it. Both of those things are not true. Third, with respect to why this is used, with respect to why this is used, it's used on a temporary basis. The argument that was before us at that time was what was the nature of the obligation and who should bear it on a continuing basis. And, at that time, an argument not made by me but by others was that there should be a relatively equal distribution among the farm community and the nonfarm community. And this was suggested as a measure to use in place of farm community obligation which was objected to. And, by the way, not by me.

SENATOR SCHELLPEPER: Well, as I re...thank you, Senator Landis. As I recall it, we tried several things like this to find the \$15 million and I think there were some people that wanted to raise the corporation tax and the comments were made that the corporations would not accept it or that some of the senators could not accept it because they thought it was very unfair, and it's just, I guess, kind of amazing now how we can come back now and when the funds are not there and try to raise the funds now. I realize that the funds are not going to be there and that we need to raise the funds someplace. I thought at the time that this was a way that we could raise some extra...extra dollars. In talking to the Nebraska Chamber, some of those people were willing to accept this increase back then. But I think some of