

September 30, 1992 LB 11

said before, if we're going to do this in the future, let us remember the MIRF.

SPEAKER BAACK: Thank you, Senator Cudaback. Senator Coordsen.

SENATOR COORDSEN: Thank you, Mr. Speaker, members of the body. Senator Warner a few minutes ago triggered a few memories of mine, recalling when the State of Nebraska, the operations of state government was supported by what was thought to be a rather hefty levy but in retrospect was a somewhat minimal amount and all the various excise taxes. Then we came along better than 20 years ago and enacted the sales and income tax legislation. And the Legislature over the ensuing years have committed many of the excise taxes that used to go into the General Fund for state operations to various and sundry designated expenditures. At the time several years ago when this particular act was put in place, it seemed to be not perhaps the wisest thing that the State of Nebraska could do. Number one, it was spread among all of the communities, which was a good idea. The amount for most communities was not something that was a significant amount in their budget but did allow them, when the check came, to buy things, to expend for things that they felt were kind of necessary perhaps, maybe really necessary, but they couldn't afford otherwise. It was a little bit like an inheritance where someone saves up their \$20,000 and leaves it to an heir and the first thing the heir does is go out and buy a new automobile. Now having said that, I do support the Schellpeper amendment at this particular time because of a belief of mine that when we create programs and when we tell subdivisions of government that we're going to do thus and so, and find that we're, for a whole set of reasons, no longer able to do that over the long term, then the best thing we can do is to at least give adequate notice that this program is going to terminate. I rather suspect that were I to be given the opportunity to support legislation repealing this act in several years or phasing it out I quite probably would support that effort. But at the current time, I find it necessary in the interest of good government to support the Schellpeper proposal because of the commitment that we've made and the commitments that have been made by our local communities based upon our promise for them. Do I believe we did right when we created it? I have serious doubts that we did. But that was the wisdom of the Legislature at that time and it became the law of the land. I would hope that in the next session of the Legislature when we approach what is predicted to be very