

you will recall on Saturday the committee amendments were adopted and I did make a general opening on the bill at that time but briefly. Again, it is legislation that establishes some form of tax revenue to assist in filling the gap that the state has in its revenue...or projected revenue and expenditures. This would fill the gap depending on the estimates between Fiscal Office and the Revenue, but between 87 and \$92 million have been anticipated, a \$97 million gap because of refunds, together with the other shortfalls, including the increase in Medicaid, the adjustments in projections by the Forecast Advisory Board that was done a few weeks ago. And, of course, the purpose of the bill then is to partially close that gap, along with the other items that will be considered. With that brief resumé of where we're at, Madam President, I would be willing to discuss any amendments.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Coordsen, followed by Senators Warner and Hall. Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam Speaker, members of the body. As we begin this special session's General File debate on LB 1, the reincarnated version of 829, and I understand the administration's concerns, and I understand that this is the best legal advice as a way out of the dilemma that they could come up with. I am a believer that we have three branches of government, each of those branches with separate, distinct and unique responsibilities. It is this branch of government, the legislative branch, the elected representatives of the people who are entrusted with passing all of the statutes that govern our daily lives and with providing the revenues and the revenue mechanisms for all of the services of government on both the state level and on local level. We have, I believe, in the body of this Legislature, the responsibility to look at tax policy not by peeking through the keyhole at a single issue but by doing it as we are advised to read the Constitution. Our tax policy in the State of Nebraska should be read as a whole document. I would submit to you that by carelessness, by oversight or from a reluctance to bite the bullet and accept the responsibility, we have not been doing that and so we arrive this morning at the threshold of creating a reemphasis on chaos with 829. Sometime further throughout the day I fully expect to more well define what my meaning is, but the total complexion of tax issues and related issues that affect taxes that have been enacted by the Legislature and signed into place by the Governor for the last quite a number of years have rather, have rather