

Nebraska. If Colorado, Wyoming and South Dakota get together and say, we're going to really sock it to Nebraska, let us cut this sales tax because we don't really need it. Then they set the sales tax rate for Nebraska also. As soon as theirs is set we are called upon to reduce or eliminate ours accordingly. That is totally nonsensical and unjustifiable as a tactic for enacting wise and just legislation. Also to give these exemptions at a time like this or any other time is to narrow the tax base. I did not watch much of what was going on with reference to a hearing before one of the committees yesterday, and they carried it on television, and people were telling how upset they are about property tax and so forth. Some people said put a tax on services, put a tax on this, that or the other, but not on my property. If that is an approach which is to be taken, as you reduce the number of items which are available for taxation, you have to increase the rate of the tax placed on the items left. That is something anybody should be able to understand. I had engaged Senator Warner in a brief discussion the other day about his traditional position of not wanting to give away any of the state's taxing authority by allowing more and more localities to set a sales tax or to raise the rate of the sales tax they can set. It seems that all of these principles are elastic, to some extent. We should not give Omaha the power to set or increase the sales tax to build or refurbish an auditorium, but we should grant these sales tax exemptions. That does not wash, it is not good taxing policy. Until we can find out where it is that we're going with reference to these lid bills and other similar things, it is premature to advance legislation which by granting exemptions will reduce the amount of revenue that the state has available for any and all other things. You don't want to deal with Maximus. You don't want to deal with (inaudible).

SPEAKER WITHEM: One minute.

SENATOR CHAMBERS: You don't want to deal with any of those things that are stamped in huge letters, I am a political creature, don't deal with that. When we come to substantive issues such as restricting the state's tax base, all of a sudden it's like Christmas and the song is "Silent Night". This bill ought not to advance. I hope that Senator Beutler's amendment or his motion to indefinitely postpone it is successful. I wish I had been here earlier so that I could have spoken on Senator Hall's amendment, although I would not have been in favor of expanding the reach of this exemption, but it at least would