

question because he used a word that I intended to use with reference to how we deal with the sales tax, and that's piecemeal. Senator Coordsen, are you aware of any comprehensive study that had ever been taken with reference to the sales tax issue in Nebraska, well let me say within the last ten years?

SENATOR COORDSEN: I...there was some mention of the way sales tax was implied in the study that the Legislature authorized, but I cannot directly quote from you how extensive or intensive that study was.

SENATOR CHAMBERS: Now are you aware of any comprehensive study undertaken with reference to the property tax issue?

SENATOR COORDSEN: Other than that I'm aware of no other study.

SENATOR CHAMBERS: Nor am I.

SENATOR COORDSEN: No.

SENATOR CHAMBERS: Now when it comes to sales taxes and exemptions, we have proceeded in a piecemeal fashion down through the years, wouldn't you agree?

SENATOR COORDSEN: Yes, and generally in response to Department of Revenue rulings.

SENATOR CHAMBERS: Now if the property tax issue is going to become as hot a potato as it seems, then at least there's going to be a lot of discussion about it, but I don't know whether there will be a comprehensive study or evaluation of the role of property tax and funding the various levels of government that benefit from it, and if something is done there what the impact will be in other parts of the states and these local governments revenue generating operations. So here's the question I want to ask you,...

SENATOR CROSBY: One minute.

SENATOR CHAMBERS: ...can anybody predict what the ultimate impact of this exemption will be when placed in the context of agitation about property tax problems and the need on the part of some people as they see it to reduce or eliminate property tax altogether? Can we say what the impact of these types of exemptions is going to be?