

of the resolution under "Fiscal Responsibility". If you look in your Journal it's on page 403. The last line says "General tax increases are to be the last resort." The thrust of LR 297 indicates that we are going to squeeze back on local spending, we are going to decrease state spending, we are going to consolidate, we are going to provide greater efficiencies, and only then, after we've done those other things, will we look at general tax resorts...general tax increases. This amendment would strike that language and it would insert in its place, however, the magnitude of the property tax problem is so great, even after doing all of these other things there could be no resolution to the issue without raising sales and income tax rates, broadening existing tax bases, or do both of those, raise rates and broaden the base. This is an attempt to let people who want to debate which of those two approaches we should use to get those views before the body and let the body then make some sort of distinction as to which of those two approaches they would tend to follow. As an individual, and I'm not going to argue there on my opening on this for one of those positions over the other. I'll allow the body to make those arguments. I just wanted to make it clear. At this point I do not plan to vote in favor of my amendment, but I bring it forth in order to let people, let their viewpoints be heard on which of these two approaches they'd like to follow.

SENATOR LINDSAY: Thank you, Senator Withem. Those speaking, or wishing to speak to the amendment. Senator Stuhr.

SENATOR STUHR: Thank you, Mr. Speaker and members of the Legislature. I really had my light on before Senator Withem introduced his amendment so I'd just like to make some general comments on the LR 297 resolution regarding the reduction of property taxes. I really want to agree with many of the comments that the past senators have made. In fact, that I support the concept. This is a very complex problem. It isn't something that we're going to just get resolved very quickly. But I do appreciate the opportunity for senators to at least speak on the issue and I do not feel that it is a waste of time. I think this is necessary to come to some solution to this very complex problem. I think that going back, just looking at the property tax issue, I was doing some research and already in 1857, before Nebraska actually became a state, did we have some property taxes. And those related back to the homestead days when the percentage, the largest percentage, probably over