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get...keep these kids in our state and build up our National Guard to the point that it will help everyone in the state. With that, thank you very much, Mr. President, and look forward to the passage of LB 243.

PRESIDENT MAURSTAD: Thank you, Senator. Chair recognizes Senator Landis, followed by Senator Wehrbein and Beutler.

SENATOR LANDIS: Thank you, Mr. President, members of the Legislature. I am familiar with this program, once, because I was on it, and, second, because I was the Chairman of the Government and Military Affairs Committee at one point, and we wrestled with this issue. I've got to say this is an interesting early example of the logic of Governor Johanns' proposal because this is a million dollars less property tax relief if we pass this bill, which is, I think, the box that he wants to put us in, and it's a pretty interesting piece of politics on his part. Let me tell you two things about the bill, one of which is a part that I agree, and one of which I don't agree, and the part that I agree with is we need to improve our tuition tax credit because our strength is down. If our strength is down, we have fewer units. The feds are likely to reinvest in other units and we'll have units close up in Nebraska, if we aren't at full strength, so it is good to be at full strength. However, this program grows and falls not on the strength of our guard units but on their political acumen. That is to say in 1992, when there was a crunch for money and we reduced our percentage, we were at 120 percent or 115 percent of manpower. There have been times when we've been over manpower or all of the assigned slots have been out and we are still giving more credit than is necessary to get the total number of soldiers that we need. We are down now, and this might well be successful, but what happens when it is so successful, there is a downturn in the market, people are running for National Guard jobs, and we're giving a benefit we don't need to give to have our units at full strength? What is going to happen? Will we come back and cut this? I'll tell you I've done it, personally, and it is really hard to take a credit out of anybody's hands, to take a benefit out of anybody's hands, even when it is demonstrable that we are well past the point that we need it as a recruiting technique. What I am saying to you is this. If you give this on a long-term, permanent, 100 percent basis, the