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SENATOR CHAMBERS: Okay.

SENATOR WICKERSHAM: So there are some significant...that one you may or may not consider a significant source. That is probably the largest source, probably the only source you might look at on any kind of a, even vaguely, ongoing basis.

SENATOR CHAMBERS: Now, is it true, Senator Wickersham, that the state does not levy a sales...I meant a property tax?

SENATOR WICKERSHAM: That's correct. We're prohibited by the constitution from levying a property tax.

SENATOR CHAMBERS: So what would be the two main sources of income for the state?

SENATOR WICKERSHAM: For general operations, they are the sales and income tax. The other primary source of income is the gasoline tax but, as I've indicated, that goes exclusively to the Gas Tax Fund.

SENATOR CHAMBERS: Okay, and that's going beyond what my questions would need for an answer. Do the counties pay any money into the General Fund of the state of Nebraska?

SENATOR WICKERSHAM: Um...

SENATOR CHAMBERS: Are they taxed, in other words, as entities?

SENATOR WICKERSHAM: No. They're...

SENATOR CHAMBERS: How about the cities?

SENATOR WICKERSHAM: No.

SENATOR CHAMBERS: Then let me ask you this question. If the main source of the state's revenue would be the sales and the income tax, why is it that the only beneficiaries of this plan would be property taxpayers?

SENATOR WICKERSHAM: We have made significant efforts in the