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SPEAKER BROMM: Thank you, Senator Bourne. Senator Quandahl.

SENATOR QUANDAH: Thank you, Mr. Speaker. Members of the body, we started out this conversation on the cigarette tax, and if I heard the concept correctly, I believe what I heard was is that we're just going to maintain the cigarette taxes that we have in place right now because to raise them, say, another 20 cents or so a pack would cause border bleed, would cause citizens of the state of Nebraska to go to other states to fulfill their needs. And that struck me as a little bit odd because I don't see how that same logic couldn't be applied later on when we start talking about sales taxes, when we start talking about income taxes too. Because if the concept is, is that if our taxes in the state of Nebraska rise to a disproportionate amount in conjunction with the surrounding states, as it applies to tobacco, why wouldn't the same concept hold true with sales and with income tax too? Why, if this body decides to raise sales and income taxes, why wouldn't that same concept hold true? Why wouldn't that force our citizens to the same choice that they would have to make with tobacco and that look to other states for relief? So that just struck me as kind of a philosophical point that I want to reiterate and I probably will be bringing it up later on in the session too. But with that, Senator Chambers brought his amendment and with that he reminds us that one of the mantras going around is everything is on the table. Well, if everything is on the table, one of the things that I was doing is refreshing my memory with respect to the cigarette tax, and there are a lot of things on that cigarette tax table, not just the MIRF funds that Senator Chambers is talking about in his amendment, but there are no less than nine separate earmarks of our cigarette tax that, if everything is on the table, I think warrant a little bit of discussion. The first thing that when you go down and when the different earmarks are set forth in the amendment, and I guess I'd encourage you to read along, is I see 49 cents of our cigarette tax goes to the General Fund, 49 cents minus \$3 million goes directly to the General Fund. Then next, 1 cent goes to something called the Outdoor Recreation Development Cash Fund. Next, 3 cents of the cigarette tax goes to something called the Department of Health and Human Services Finance and Support Cash Fund. Third,