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LB 379

of many, it may not be fair. It won't be fair to those who have huge incomes because the tax goes up accordingly, but accordingly I suspect maybe in most instances they can afford to pay more tax. So you tell me what the answer is. The answer is, as I said earlier, the only fair tax is the tax that somebody else pays and somehow we are not able to accomplish that. So we're going to have to go with what we can accomplish, and that's try to make taxes as equitable to the citizens of this state as we can. The last thing that we...the first thing that we want to...don't want to do is to make those cuts, those terrible cuts that would have to be done. Now I'm not opposed to as many taxes that are practical to reach the...

SENATOR SCHIMEK: One minute.

SENATOR VRTISKA: ...to reach where we need to get. But to continue to make cuts in programs that affect our el'ery, affect our children, affect our schools, that's not right, and I don't think very many of us want to do that. I'll still look at tax cuts if somebody can come up with taxes that are equitable and fair and don't do that great amount of damage to our state. With that, thank you, Madam President.

SENATOR SCHIMEK: Thank you, Senator Vrtiska. Senator Kruse, you're recognized to speak.

SENATOR KRUSE: Thank you, Madam Chair and members. I would come with a modest correction on the assumptions I hear in some of the language being used in discussing this bill. There is an assumption, evidently, among some that the increase in income tax would apply more to those who are wealthy; that it would focus on the wealthy rather than on the other. And I understand that assumption because that's usually the way these things work. However, that's not correct in this case. In '96, when the change was made, it was a deliberate attempt of the Legislature, as I understand it, to spread this across all incomes and especially to focus on returning some money to the middle class, whatever that is. So when you reverse that, you are increasing more to the middle class than you are to the well to do. That's not on either side of the debate. It's just that we understand that this is an across-the-board type of an