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you.

SENATOR CUDABACK: Thank you, Senator Schimek. Senator Smith, followed by Senator Stuhr and ten others.

SENATOR SMITH: Thank you, Mr. President and members. As I was just asked what my preference would be for paying for the settlement, or for the judgment, I guess we're not at a settlement yet, it's a tough decision. And I always try to think what would be the results of an increased sales tax, what would be the results of an increased income tax, what would be the results of going into debt at a relatively inexpensive rate of interest, and all of the results that would come about relating to our economy, relating to the practicality on those who levy the sales tax. And I look back over my experience here in the Legislature, it's not as long as others but this is year number six for me, and certainly I think I can say I came in at almost the best of times, and experienced what some would say have been the worst of times. But now we're looking at a growth of about 4 percent, which is pretty darn good, but it's not enough to quench the appetite of our state budget. When I've talked to folks at home, I pose the question: Increase taxes, perhaps cutting programs, which is it? I found it particularly frustrating when someone said they wanted to move to Wyoming because we're threatening higher taxes in Nebraska and they're fearful of a decreasing quality of education. So they were a bit surprising to me that drawing some of those conclusions, assuming that we could maintain the quality education that we have with a tax increase of any kind. But I digress. Sales tax, especially a temporary sales tax, I'm wondering if there is ever a study done similar to our fiscal notes of what the fiscal impact is to the common retailer or the uncommon retailer. We hear about what it takes to change our income tax forms because they have to reprogram, or we hear what it takes to change DMV registration software programming changes at the county treasurer's office and the thousands of dollars that it takes. And I'm just curious, and it might sound like I'm nitpicking here, but I would be curious to know what it takes to change the sales tax this year and then change it again next year. Now to each retailer that...because I hear about it, it's a bigger issue than you and I might think. When they change their