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LB 542

SENATOR CHAMBERS: Do you think this kind of specific language is necessary to give guidance to this Tax Policy Reform Commission?

SENATOR RAIKES: Senator, if...specifically, in line 21, the word "nominal," I guess I'm not sure that I see the need for that, although there may...

SENATOR CUDABACK: Time, Senator Chambers.

SENATOR RAIKES: ...be a need and I just don't see it. But if you're going to examine tax rates in...

SENATOR CUDABACK: It's now new time, Senator Chambers.

SENATOR CHAMBERS: Thank you, Mr. President.

SENATOR CUDABACK: You may continue.

SENATOR CHAMBERS: Oh, this is my next time to speak that we're...

SENATOR CUDABACK: This is your next time.

SENATOR CHAMBERS: Okay. Senator Raikes, what I'm trying to do with this bill, I'd like to kill it, but I'm not going to offer a kill motion. I'm going to see if the body is prepared to enact this into law. Suppose we just eliminated lines 21 and 22. Since there is other language elsewhere, on page 2,...if you look in line 18, we start by saying, "Examine household tax burdens and business tax burdens as compared to the United States as a whole and states," with this new language, "having demographics similar to those of Nebraska." That comparison there would include whatever is envisioned in this other language that is found in lines 21 and 22, wouldn't it, because that would seem to me to cover all the kind of taxes--individual taxes and business taxes.

SENATOR RAIKES: Your argument would be that a tax burden would include the rate as well as the base to which that rate is