

April 15, 1975

who are ADC cases. I wholeheartedly support that amendment when the times comes, when it is presented. So I move for the adoption of the amendment to LB 430.

SENATOR SAVAGE: Chair recognizes Senator Chambers.

SENATOR CHAMBERS: Mr. President, members of the Legislature, I strenuously object to Senator Burbach's amendment. I am opposed to any such amendment that would leave the tax on food and try to adjust the refund. That is still running a game down on people. Senator Burbach stated that the state is not to make money or to lose money on this tax. I'll tell you again that a promise was made when the sales tax was adopted that people would not be taxed for food. The way to avoid that tax occurring would be to refund it. I'm not a male chauvinist pig, but I'm going to have to interrupt Senator Marsh's discussion with Senator Burbach long enough to ask him a question or two, if he will place . . . if he will concede. Senator Burbach, this is a relatively complex formula, as laid out here. Perhaps the administering of it wouldn't be as complicated as the statement of it. Is the purpose of your formula to return to people what they actually pay on sales tax based on what the consumer index says they have paid on food?

SENATOR BURBACH: (mic inactivated) . . . desire for hamburger rather than T-bones, why you may be in a position to be . . . in an advantageous position, but if you love the real high priced T-bone you may then not get your full return.

SENATOR CHAMBERS: Senator Burbach, is it your intention that there be some people who not claim this money, therefore, the state illegitimately comes into some revenue which the tax was not designed originally to generate?

SENATOR BURBACH: No, except I would say that in the case of tourists or the six months residency requirement, he would not get any tax back. We have many tourists, campers, etc. This would be a windfall for the state, yes.

SENATOR CHAMBERS: Senator Burbach, do you feel that a tax placed on the citizens of the state should take into consideration the citizens of that state, or the occasional transient who passes through? Is the tax designed primarily because of its impact on the citizens of the state?

SENATOR BURBACH: No, its ease of administration is the reason the tax is imposed and then returned.

SENATOR CHAMBERS: Now I'm talking about when a sales tax is put on, is it mainly thought about in terms of what happens within this state, or what happens in the rest of the country and people from other parts of the country who might come through and buy a hamburger or a steak?

SENATOR BURBACH: I'm concerned about the people of the State of Nebraska. If we can pick up a windfall I'm ready for that too.