

we will dull the issue and we will accomplish exactly what some people in the legislature want. Now I think that if we call this a shell game we might be guilty of over simplifying because that is just the beginning. We could call it theft, because we are robbing Peter to pay Paul. We could call it not quite telling the people what it is. Because the next political arguments out on the track will be that you can't vote to repeal state aid, because you are going to hurt the food tax credit. You might hurt the food tax credit but because of state aid and because of the effect of this thing, income taxes will rise a couple of percentage points and that will then hit the plateau where the sales tax goes up and the whole thing is pushed over to next year which means that somebody is going to step in to the vacuum back to the property tax. The great conservative voices of this legislature are going to have the end result of those voices are going to be increased spending and or a...a..increased taxes to the people of this state. Now, I don't agree with the conclusion that we reached on LB772. I plan to lend whatever little support I can to the repeal of that bill. I propose a bill to eliminate the food tax...or the sales tax on food altogether. That bill was defeated. Attempts were made to even repeal the sales tax on food a couple of different ways. All of those efforts were lost. Here in this very legislature. The answer that was given was well, we will raise the tax credit on food from 11 to 12 or 13%. I don't think that anybody is being fooled that this sudden effort of raising it to 18 is an attempt to satisfy that promise or meet that problem. It is an attempt to go at 772 and the defects, the facts that around the state that the average and poor people are going to have to pay more' taxes, that idea isn't popular. This is the way to box those people back into a corner. As bas as state aid might be, I think that we ought to let it go its normal way. I support Senator Marsh's or Maresh's original bill, and I think that it should be increased to from 11 up two or three percentage points. That accomplishes what I think most of us want accomplished. Once we get past that, lets acknowledge that we are playing a side show game at an old fashioned carnival. We ought to be prepared to take the consequences of what happens to people that play shell games and say now you do it and now you don't. We are headed for more trouble and we are headed for a political fight and we ought to call it that.

PRESIDENT: Next to speak is Senator Richendifer, Savage, Duis, Simpson, Kelly.

SENATOR RICHENDIFER: Mr. President, I would like to ask Senator Burbach a question. Senator Burbach, as I understand it the sales tax has to raise approximately the same as the income tax. Now the figures that I have received the increase on sales tax on food or the food credit, we would need about two percentage points on our income tax to fund this back into the school bill. Now assuming that the school bill is going to cost somewhere in the neighborhood of 5% on income tax and 1½% on sales tax, if this was 17 to 20% income tax, what would the sales tax have to be to be a...the same amount of revenue?

SENATOR BURBACH: I don't believe that I understand your question here. You are asking how many points of income tax equals one percent or one-half percent of sales tax?