

PRESIDENT: Next to speak is Senator Kelly.

SENATOR KELLY: Mr. President, members of the legislature, again I say that you can tell a bad tax because you always have to make exceptions to it. This certainly is apparent in our sales tax the same as it is apparent in our property taxes. But it appears to me that we who have been reading these amendments have been reading more between the lines that or rather than we have reading the lines. We are attempting here to up the money for the people who are paying sales tax on food. We anticipate that when state aid to education goes into effect that there is going to be a 1% increase in the sales tax and we would like to reflect that in the forgiveness of the sales tax by going to \$18 in this bill. Now I am sure that you can wish and read all the a way around all of these lines that you want too but never-the-less that is all that we are doing. Now there would be no doubt in anybody's mind that when they get \$18 back in 1975 when state aid goes into effect why they are getting \$18. It is because of the state aid to education. Now there is further no doubt in my mind that should 772 be referendrumed out of existence that the legislature that will be setting at that time will do its damnest to return that \$5 to the tax kitty. I for one will be at this microphone at that time should that exist to be fighting to leave that sales tax up there at \$18. It will be real interesting to note how many of the people today don't want it to go to \$18 will be willing to stand up and fight to leave it at \$18.

PRESIDENT: Next to speak is Senator Burbach.

SENATOR BURBACH: Mr. President, members of the legislature I only rise to point out some of the inaccuracies in Senator Whitney's statement. Senator Whitney now wants to take this from the state general fund. The 1% sales tax increase is for one purpose only and that is state aid to education. That is the proper fund to provide that tax credit or refund from just the same as Omaha should be asking. They have a full 1% sales tax in Omaha and Lincoln. If they were concerned those people that represent that area they would be asking for a refund from the food tax in those communities. They are letting there people pay and an additional 1% on there groceries and yet it is the Omaha delegation as a general rule who stands here and says that we want an increase in the refund and they do nothing to take it away from those cities and give it back to those people whether it be something that they contribute to their rent or what it might be. Senator Whitney is now attempting to take it from the state general funds. The sales tax credit which goes to the schools. There is nothing being hidden here. This is as it should have been and I think that Senator Whitney's amendment is one that should not be.

PRESIDENT: Senator Keyes, did you want to be heard on the issue?

SENATOR KEYES: Yes, Mr. President.

PRESIDENT: Senator Keyes when you are through speaking do me the favor and turn off your light. It has been on constantly and I really don't know when you finish and when