

you tried to accomplish in Line 26, and shall make recommendations relating to the elimination in whole or in part of particular tax expenditures, or to the limiting of the duration of the particular tax expenditures to fixed number of years. Would you throw a little more light on that part of Section 6? Tell me what you're trying to accomplish by this and what do you mean by recommendations, how effective will they be and what will they contain, for example?

SENATOR NEWELL: Okay, and that's really the heart of it. We're saying that the Governor ought to be involved in looking and reviewing these kinds of things. One example that I'm sure that you'll understand, Senator Kremer, is an example of the shrink. Two years ago, the Commissioner of the Revenue Department came in with this proposal to do away with the shrink, and in that proposal...in that proposal, he also had three or four other items that he wanted to deal with. Now, what we're saying here is that we ought to be looking at, you know, those things that are proper and analyzing that, and that the Governor has a right to make and should make recommendations as well as the Legislature. You know, we have a policy in Nebraska, and it's not a conscious policy, but it's a real policy, of reviewing expenditures only. In other words, we're willing to look at every bill somebody brings in the Legislature to exempt somebody, but you know, I've never seen, except for those instances where the Revenue Department brought in three bills, anybody said, look, there's a big loophole here and we ought to put people back on the tax rolls, and I think that this tax system ought to look both ways. We're getting to the point where there ain't hardly anybody paying taxes any more, or we're narrowing it very, very, very much, and what happens is that the average taxpayer who hasn't got anybody to come down here and represent him, you know, is being hurt by that. And so what we're saying is, let's review, let's look at our tax, let's look at the whole tax issue and analyze it and make decent judgments on it.

SENATOR KREMER: Senator Newell, just a little bit further now. The recommendations shall be made to the Governor prior to his message, or to the Legislature.

SENATOR NEWELL: No, the recommendations shall be made by the Governor to the Legislature. Also the Legislature by, you know, naturally has the right to make recommendations. In fact, we pass laws which are in fact very strong recommendations to the Governor to carry out some specific legislative intent. We're saying that the Revenue Department probably has a better opportunity of reviewing the full tax, you know, the whole tax base on an ongoing basis a little better than maybe