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it to our attention. I think that the price tag of twenty thousand dollars is a very inexpensive price tag for this kind of knowledge that will enable us to act in a responsible manner for all the citizens of this state.

SPEAKER MARVEL: Senator Keyes and then Senator Wesely.

SENATOR KEYES: Well, Mr. Speaker and fellow Senators, those of you who are listening and those of you who are not listening should listen. In Line 3 of Section 6, prior to the Governor's budget message in 1980, the Department shall prepare an in depth study of the sales tax and the exemptions. About a week ago I was on television in Omaha for a half an hour, and I talked a little bit about the tax exemptions that have been allowed across this state and I am going to talk to you just now for two or three minutes about the tax exemption that is in the transportation industry of Nebraska. When you go to the transportation industry of Nebraska because of certain things that happen and you can take it from any standpoint you wish, you can find that the railroads and the sales tax have an affinity apart. They don't come together in paying. You will find that the trucking industry, and this was brought out by a very good statement made by Governor...former Governor Crosby and Mr. Preston, who seem to be at odds now, and it is odd that you ever find two lobbyists who are at odds with each other when they both are working for the same thing, but they are at odds. When you find that the trucking industry of Nebraska, a great deal of that is exempt from the sales tax. When you go into the busing industry, the buses that travel and the airplanes that fly and the barges that float up and down the river, you find that the transportation industry of Nebraska is practically nil of sales tax, except when you come to the man who owns an automobile, drives to work, or drives his car for pleasure...when you come to the farmer who has a truck that he hauls his own grain, or the farmer who has a pickup or a car...there you find the sales tax audit, but if you are in the moneymaking business and have certain licenses, you find that you are practically exempt from the sales tax. Now isn't that an odd thing that that should happen, and you can go out and you can stop fifty people in any town in the State of Nebraska and ask them, is there a sales tax on the train that goes through this town, on its purchases? Is there a sales tax on the trucking industry in this town? Under certain rules and regulations, there is not, but they will say, well, why is that? And there isn't a Senator on the floor of the Legislature that can give me a good answer why the Union Pacific, why the trucking industry, why the boating industry, why the busing industry, are off. This is just one segment of the taxes that we have removed in the last twenty years. And