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have as Senator Kelly said, you know it is pretty hard for Senator Kelly and Senator Haberman to have the better part of this argument. Senator Haberman says it is going to cost the State of Nebraska money if we eliminate the sales tax on food. Well, what happens is it is not going to cost the state money. The sales tax rates are going to be picked up because we are, in fact, exempting certain classes from taxation. We just shift it to another group. It is basically a tax shift. Senator Kelly says we don't need to since we give enough money back but if that is true why is it going to cost the state money? \$23.00 is inadequate. That is what is being proposed. Right now it is \$20.00. That is inadequate. 9% do not take credit but even more we hear Senator Kelly's arguments that transients in the state, we will pick up transients...

PRESIDENT: One minute, Senator Newell.

SENATOR NEWELL: ...who roam the state and we will pick them up and they will pay our taxes for us and that's a very attractive argument from many people in this Legislature but I want to remind you that most transients, very few transients since we are talking about eliminating the tax on food only for those food items that are bought at a retail store and prepared at home, that those transients will still be paying the tax since they will primarily and almost in total buy their food from restaurants. We are making it a much more modest approach, a much more modest approach. We are not taking it off restaurants and those things. We are taking it off only those people who would consume them in homes and transients for reasons that I hope you will understand, do not have homes in the great State of Nebraska. Their homes are in other places. They are still going to be paying our tax. We are asking this in a modest approach for those people who need the break, who need the tax break, who need the money to spend now, who cannot wait for the credit, who for many cases do not apply for the credit because they don't pay income taxes and they forget that they can go down and file a form. We are talking about a tax on foodstuffs which is the basic necessity of life and for that reason we should not tax it. Most other states do not. It has not been a problem administratively in Iowa as many would argue...

PRESIDENT: Time, Senator Newell. Time is up.

SENATOR NEWELL: Thank you very much.