

April 10, 1979

LB 44

of this body to make a profit off of food as we have done so in the past, then let's let the people in Nebraska know it. If we don't intend to make a profit off of it, then we have that option and that is by removing the sales tax on food, but I for one will not support any amendment to increase the food tax credit because I do not believe it to be straightforward and honest to the people of the State of Nebraska and I think it is not the best thing to do.

SPEAKER MARVEL: Senator Hefner.

SENATOR HEFNER: Mr. President, members of the body, I would like to talk just a little while on the Wesely amendment. I don't know yet whether I will support it or not but I think we have to go back a little. I am on the Revenue Committee and we had a number of food sales tax credit bills before us. Very complex problem, what do you do and how much do you allow? How much food do people eat? I kind of feel that the food tax credit the way it is is working good. I realize that with escalating prices that we need to raise this food tax credit. I think LB 44 is reasonable. We go from \$20 to \$23 and I understand the Wesely amendment projects that one year further with another \$3. If we go from \$20 to \$23, this is a 15% increase and, of course, we raised it two years ago. So I feel LB 44 is fair. We talked this morning about some of the people not claiming their credit. Well, this is perhaps true but I think we need to work with these people and get them to claim that. It is rightfully theirs and I don't think that this would be too hard a job, but again, trying to establish this food tax credit is a complex job and I feel that we need to be fair and we need to be reasonable. Senator Carsten, our Revenue Committee Chairman, mentioned and wants to have a complete tax study and I think he figures on including a food tax credit in this particular study. So I guess I would have to say to the body I'd hope that you'd support LB 44 and perhaps support the Wesely amendment.

SPEAKER MARVEL: Before we continue, I would like to introduce in the North balcony from Senator Goodrich's District 31 eighth grade students, one teacher, five parents, from St. Thomas Moore, Omaha, Nebraska. Patricia Nee is the teacher. Will you raise your hand so we can see where you are? Then in the opposite balcony, the South balcony, moving in now, I think, from Senator Hasebroock's District 38 fourth grade students, two teachers, six mothers from West Point Elementary School, West Point, Nebraska, and, Carolyn, where are you? Good afternoon. We are glad you are