

have any of it, you are going to help the wealthy more than you are going to help the poor. The way it is set up now and I am sure we will have another bill in the near future that will pay back more of the money that is paid in for food tax and I think that is the way we should do it. If you can afford the fine foods, if you can afford the high priced packaging, I don't see why you shouldn't be paying some food tax but you are not helping the poor. You are helping the affluent. Thank you.

PRESIDENT: The Chair recognizes Senator Maresh.

SENATOR MARESH: Mr. President, I still oppose this bill even though the newspapers have indicated that I am supporting the removal of food tax. I think these cities that have the additional tax should be able to generate this extra income to provide services for those of us that come to the cities and enjoy the good streets, the police protection, fire protection, library if we want to use it, the city bus, whatever service the city provides. Probably this is a chance for us to contribute to this service and I see where Lincoln generates about 1.6 million on the food tax, Omaha 6 million or more. I think it is good that people coming from Council Bluffs to Omaha to shop are helping Omaha to support city government and I am willing to make the sacrifice to pay that additional tax on food when I come to Lincoln and to help Lincoln survive. I think the bill is unfair in that it doesn't take the tax off the food in restaurants. Look how many poor people come to eat their meals that cannot provide their own service to prepare the meal at home. They live in rooming houses, go downtown to eat their meal, probably one meal a day. They are paying this tax and we are doing nothing for them. So if we are going to help the poor people like some people think we are by taking the tax off, why not remove it on all the food that is purchased by people? So I still oppose this bill and I hope that you defeat this bill and then support my bill. I have an amendment filed that LB 44 will be increased from \$20 to \$26 for the year 1980, so hold off on this bill and vote for mine when it comes up. Thank you.

PRESIDENT: The Chair recognizes Senator Murphy.

SENATOR MURPHY: Mr. President, I don't have a bill and I am neither philosophical nor principled in this regard, but I do have a problem at home that probably creates what would be called a dilemma. Iowa has no food tax. About 40% of the people in my community work in Iowa.