

remarks were close but not quite on the mark. I would also like to address Senator Kelly's remarks in which he talked about the inaccuracies of the figures that were presented by the Coalition for Food. Basically, we talked about the different varying figures of claimants and we do have different figures on claimants. Senator Kelly said there was 1,475,000 who claim the exemption. The Department of Revenue gave me an even higher figure. I prefer to use Senator Kelly's 1,475,000, and then talk about the updated census information. You see, one of the things that we have to remember is that we have current information when we talk about claimants, but we do not have current information because the United States and the State of Nebraska does not take the census but every ten years and that census is about to be taken. The new census population figures of the estimates by the Business Research Bureau at the University of Nebraska says that Nebraska's population estimated for 1979, and we are now in 1980, is 1,574,000. With that we have, using Senator Kelly's figures on the claimants of '78, we have five percent of the people who do not claim the tax, or if we want to round that out to round numbers it is right at 100,000...it is a little less, about seventy-some thousand. Seventy-some thousand, I would like to remind you, are real people and they are not just figures out there that we can just ignore and forget and so forth. It is a town larger than Grand Island, about twice as large as Grand Island, the city that Senator Kelly represents, and consequently we are talking about a large number of human beings in the state of Nebraska. I would like to also mention the fact that we have talked a great deal about the credit systems and those kinds of things. The credit system obviously is inadequate or else we wouldn't be...the pressure would not be on me to find a replacement revenue. Many people, Senator Nichol being one of those, have asked me the question whether or not we are going to offer replacement revenue, and I have said to Senator Nichol and to others on this floor that there is a great problem with offering a replacement revenue in this bill. We have never bothered in Nebraska to worry about or to really think out very clearly replacement revenues. We tend to do that after we pass the exemption, and I don't want to change that tradition one bit. I want to first pass the exemption and then I know we will find the replacement revenues as we have in so many other cases.

PRESIDENT: One minute, Senator Newell.

SENATOR NEWELL: The problem with finding a replacement revenue and attaching that to this bill is that it makes this bill even less attractive and we all know that, and those that have asked me to find that replacement revenue and put