

it away from the Revenue Committee where we could have looked into all the problems that go with the entire revenue base of the state. I also think the one issue that has not been looked at closely at all is the issue of constitutionality, because I think the idea of lending credit of the state, which is strictly prohibited in the Nebraska Constitution, that we have ignored this totally in this bill. We are placing a tax and then turning it over to a board the membership of which is special interest groups. I think it is clearly taking a tax, turning it over to a private interest group with specific motives of promotion of industry, not a board that is elected officials, not appointed people by the Governor that actually do this, but a board appointed to look after private industry and I think it is clearly unconstitutional in its obvious concept of lending credit of the state for a special interest group. I would like to see this referred to the Revenue Committee and we could discuss further the implications of how this bill is eroding the sales tax base on lodging for other potential revenues, and limiting our ability as a state to cope with the real problems we have got to deal with in property tax relief, a tax system right now that is intolerable and we are reaching out and eroding it with no relief to the taxpayers of the state. I think it is totally intolerable this year to pass another tax measure that does not relieve the most burdensome taxes we have got in the State of Nebraska right now when we are near revolution on the property tax issue. Omaha and Nebraska City have already zero lidded on their budgets to school districts in those places, and we don't look at this seriously in taking any new tax measures and putting them back into property tax relief. It should have come out of the Revenue Committee where the new tax would have actually replaced a present tax and at least shifted taxes for some relief on an intolerable system. Our Revenue Committee is the place for it. I would hope that the body will look at this before we pass a new tax, and I understood earlier, I thought the Governor was committed to opposing new taxes in this session of the Legislature. I didn't think this was wise because some of our taxes are so burdensome we need relief and need shifts, but I think what the taxpayers will really be angered at is a new tax that gives no relief to present taxation. I move the referral to the Revenue Committee. Thank you.

PRESIDENT: The Chair recognizes Senator Koch.

SENATOR KOCH: Mr. President, I move the previous question.

PRESIDENT: Do I see five hands? All right, I do. All those