

SENATOR BURROWS: Mr. Speaker, members of the Legislature, this is a bill that we have voted down every year I have been here and I would like to ask the Chair how and what the procedure for this bill being on Special Order this morning for forty-five minutes when we have already voted it down this year. It didn't make it off General File with all the other measures that are before us and what the procedure to get other bills if they miss getting off General File accorded the same treatment this bill has? This is a question I would like to ask because it is a little difficult for me to understand this procedure that is contrary to the position. I feel it is a very doggy bill to begin with.

SPEAKER MARVEL: Are you directing a question...?

SENATOR BURROWS: Yes, Mr. Chairman, I would like to direct a question of what the procedure to get other bills with a similar treatment that this bill got in getting on Special Order after it has been voted down. I feel it should have been at the bottom of General File.

SPEAKER MARVEL: Well I think the Chair is given the task of trying to line up debate so that it is not only fair but also spread out so that we can proceed in a reasonably normal fashion and there will be bills come up tomorrow which have been debated before. There will be bills coming up from now on. So this...in direct answer to your question, as far as I am concerned, this bill has not received any special treatment that other bills have not.

SENATOR BURROWS: Thank you.

SPEAKER MARVEL: The Chair recognizes Senator Johnson.

SENATOR JOHNSON: One of the problems that I have had with this measure, Mr. Speaker and fellow colleagues, has been the concept that we have talked about at some length, that is the erosion of the tax base. It would certainly seem to me and I have voted against LB 499, that this bill by imposing the lodging tax, in effect, preempts a tax source that we may want to use for other purposes. But I spent a little time wrestling with my own mind on that issue and I have concluded that maybe I have been incorrect in seeing this measure as a further erosion of the tax base. At this juncture accommodations do bear the state's sales tax and of course in Omaha they will bear the local option sales tax. So what we will have here is an additional tax rather than a tax on an entity that is not taxed, and once the tax is placed on an entity that heretofore has not been