

taxed then the likelihood of our coming in and taxing that entity for general fund purposes is lessened but inasmuch as we are already taxing hotel and motel rooms for general fund purposes it may well be that the imposition of this additional tax will not work an erosion of the tax base. Now I have no way of knowing the numbers of persons who use our lodging accommodations who are essentially business people, that is travelling salesmen, conventioners and the like but their travelling expenses are all tax deductible. That is, they may take a deduction on their federal income tax returns of their lodging expenses so long as they are operating for business purposes and what that would mean very simply is that any tax that the state imposes on accommodations ultimately becomes for business people at least a tax deductible item. So in effect we have our own little bit of revenue sharing here with the Federal Government ending up being a somewhat subsidizer of our lodging and rooms accommodation program. Now, of course, to the extent that we effect a federal tax deduction or we broaden the tax deduction, which we do, just a little tiny bit, we do narrow that federal tax base some because that then means that every other federal income payer has got to pay just a smidgen more to take care of the problem but it may well be the smidgen in this instance is so small that one literally could walk away from this measure in good conscience saying there probably is no erosion of the tax base and probably in the end the tax base is not eroded through this measure. At least I have come to conclude that may well be the case. Now it still leaves other concerns. One of the concerns is the value, the value in promoting tourism at a time when we have become extraordinarily energy conscious. I mean it may well be that this idea as time is passed, it may well be that ten years ago promoting tourism was the right thing to do but today it is not the right thing to do and in my mind the jury is still out to some extent on that point but the one thing that does impress me is the fact that there are different kinds of travellers. There, of course, is the pleasure traveller who wants to see our parks and our accommodations and they are the persons that go right through the state, but in addition we do have conventioners and I think irrespective of the energy crisis that we find ourselves in we are going to have conventioners. We are going to have business organizations and social organizations holding annual meetings and they are going to go to Minneapolis and they are going to go to Kansas City and they are going to go to St. Louis and they are going to go to San Francisco but they are not going to come to Omaha and they are not going to come to Lincoln and they are not going to come to Kearney and they are not going to come to North Platte for one reason because we are not out attracting