so long as we have a reasonable credit system. But now we are destroying our credit system because the credit is clearly now not going to keep up with the cost of food if we adopt this amendment. It is not keeping up with it even if we don't adopt the amendment. But if we adopt the amendment, it is a disaster from that point of view. Thank you.

SPEAKER MARVEL: Senator Fowler.

SENATOR FOWLER: Mr. President, I would hope that Senator Maresh would stand tough to this threatened veto. I think that this Legislature just said that we are going to provide \$2 million of tax relief to industry and if there is room in the budget to do that, and if there is room for the Governor to sign that, then perhaps indeed there is room for this food sales tax increase. Now Senator Beutler has indicated that the \$3 increase is mathematically correct, it makes sense as far as keeping up with the cost of living, and I cannot see how we can do any less than that. A 3 percent increase in the food sales tax credit is an insult to the public of Nebraska, and I think that there are 30 legislators here that would be willing to stand up and say that. If we really believe in this credit system, then I think we ought to hold faith to the promise and to keep current with the real cost of food. Otherwise, in fact, we do have a sales tax on food because our credit is below the actual tax paid. So I would hope that Senator Maresh, rather than back down on this issue, would reconsider, and if he doesn't I would hope at least that there are 25 Senators that do not believe that we should change this, that we should pass the bill as it is, then let the Governor take whatever action he wishes to take, and then 30 of us can override that and we can have a realistic food sales tax credit for next year. So I would hope that after giving a \$2 million tax break to industry, that we could at least keep these sales tax on food credit equal with the true cost of food in Nebraska.

SPEAKER MARVEL: Senator Newell.

SENATOR NEWELL: Mr. President and members of the body, I would like to speak briefly in opposition to the proposed Maresh amendment. Now frankly this whole commitment to the food sales tax has been...to the credit system has been one in which I have had mixed emotions all along. But I felt very strongly that if we are going to "maintain" what I think is somewhat of a...I won't say sham, but there has got to be some other word for something very close to that, then what we ought to be doing is keeping this up somewhere