

and told us that the amount of that credit would be and remain and continue to be equal to the amount of money that people actually lose through sales taxes on food. So they are, in effect, paid back for what they pay in. That has been their promise until this year and that promise has now been broken. Last year this Legislature argued extensively and long on the floor as to the appropriate amount of the credit and those who were taking the tough position, the proponents again of the food sales tax credit, said \$28 is enough. \$28 is right. \$28 is the proper figure. Now one year later if you will take a look at the handouts that I passed out to you, you will see that food prices have risen in excess of ten percent. Logic, common sense, rationality would indicate to us all that simply to provide a continuing program at the same level for the food sales tax credit that we would likewise raise the credit by ten percent. If you do that, then you would do what LB 12 did, raise the credit from \$28 to \$31. The bill is not radical. It doesn't even concede to the arguments of those who have been saying all along that it is too low. It is based on the \$28 that we gave last year and it covers inflation and it keeps the credit up with inflation. But now we are hearing something new. Now we are hearing that \$28 last year, contrary to everything that they had said last year, was not the proper figure. Let me review for you exactly what is happening with regard to the manipulation of figures recently. The \$28 figure was based on statistics as supplied by the Department of Agriculture, Family Economics Review. That was the measuring standard that was used last year and for all the years before that. That was the standard that was set up by the Tiemann administration. That was the standard adhered to by the Exon administration. That was the standard adopted by the Thone administration. That has been the underlying basis of all discussion of the repeal of the sales tax on food and on the sales tax credit. Let me ask you then to look at the second handout that I have given you and you have seen it before. It is the fiscal note on LB 48. LB 48 this session was introduced to do away with the sales tax on food and it was killed in committee, but the fiscal note is significant to prove to you that the Thone administration has been using this standard of measurement itself. Look at the fiscal note and you will see that the anticipated revenues are \$50 million, and if you divide that out by the population, that comes out to a credit of about \$32 per person. That is the standard they used to argue against the repeal of the sales tax on food. Too much revenue would be lost, they said. \$50 million would be lost. Now it is not January. It is May, and it is not the repeal of the food sales tax, it is whether the credit should be increased, and the figure is no longer \$50 million, it is