money comes in, more money also goes out. So the turnover is greater than it was in '75 so I don't believe that is a good argument. I think we need just as big a reserve by percentage as we did in 1975 especially now with the fast moving economy that we have. Now there has been some talk here this morning about using that bill for some other purpose and I have an idea what that purpose is all about and that will come up later but I think if we want to really be honest about it we would come up front with that legislation rather than hiding it in another bill. Thank you.

SENATOR CLARK: Senator Burrows.

SENATOR BURROWS: Mr. Chairman, members of the Legislature, I feel it is unfortunate that this bill has really developed into what appears to me a rather partisan issue in this Legislature with the domination of it because I think the first thing that this Legislature should look at is the responsibility of state government and to proceed in a responsible manner disregarding and not regarding party lines. I think that to strip out the reserves and run what is such a simple issue, to run that Treasury drier and closer to really hazardous situations where we may be pulling many games of delaying payment, and one bill is in here to delay payment to subdivisions, that is just a way of putting off part of a year in funding from sales-income tax for turning it to the real estate tax system. I think it is responsible that we vote out this bill and vote it down and I think the taxpayers of this state would accept the responsibility for covering the cost of state government rather than running the other risks that are involved by coming too close and then missing on a guess in a very hazardous economic time. I think that people of this state in Nebraska believe that the state should pay its bills on time as the first obligation of the state, pay back tax refunds on time, pay the subdivisions the money they have on time, and these are the games that potentially confront us if the Treasury runs out and the cash flow drops. I would urge the body to oppose this bill and leave it where it should have been, not on the Board at all.

SENATOR CLARK: The Chair would like to announce that there are six cub scouts from Pack 29, Lincoln; Den 2 with Brenda Wright and Elaine Brokofsky, the two leaders. Will you stand and be recognized please? They are over here in the North balcony. Also we have 100 Nebraska High School Youth Group students, Mr. Chris Grosshans and Miss Monica Grossenkopf, Chairpersons. They are in the South balcony. Will you stand and be recognized please. All Senators are invited to lunch at the First Baptist Church at 14th and K, also those not having sent in their acceptance, so I guess they are going