

Omaha. We did it a few years ago when we granted to them the ability to have an additional half percent. That took the pressure off the Omaha delegation, quite frankly, to try to come up with some mechanism to shift the cost of local government from the property tax to something else and we are going to do it one more time for the City of Lincoln so remove the pressure again. I would remind you that sales taxes in cities that are used for the benefit of that city are paid by everybody, not just the people that live in that city. It seems to me that we need to make some philosophical decisions in this body. We need to decide what is the proper use of property taxes and what is the proper use of sales-income taxes. It seems to me that property taxes that go to those entities of government that generally are there to benefit that property are just and proper and I would suggest to you that the operations of the city generally fit that category. Property taxes on the other hand to those entities of government that are there to benefit people, not property, such as the school districts, I have always thought philosophically was not a good idea. We need to figure out ways to get more of a people tax, if you will, sales-income tax to that people service which is education but not to give more of a people tax to those entities of government who are property oriented such as the counties and the cities. I think we are making a big mistake. I am sure this body is going to go ahead and do it. We have done it in the past. We never seem to be able to look back over our shoulder and say it was a mistake what we did so, therefore, we shouldn't add more to it. Instead of that we generally use the philosophy, well, we have made a mistake but we will just make another one. Two wrongs maybe will make a right someday. Well, two wrongs won't make a right. We are not going to solve the property taxpayers problems in rural Nebraska or other small town Nebraskans by giving the City of Lincoln more sales tax authority. I think this is a big mistake and I urge the body's rejection of LB 116.

PRESIDENT: We will consider now an amendment on the desk.

CLERK: Mr. President, Senator Pappas would move to amend the bill. Senator Pappas' amendment is on page 493 of the Journal.

SENATOR PAPPAS: Mr. President, colleagues, the amendment that I proposed, basically what it does is allow the other