

showing. They have run through their budget with you, they have explained their need for the money. Number two, we have had a public hearing with this issue in front of the scrutiny of the Revenue Committee and we opened up our files. We brought down our Director of Finance, we brought down our Mayor and let the committee have at them. Number three, the League of Municipalities was offered the prospect of joining in the bill. They declined the offer. They have not asked to be included and to my knowledge there has been no first class cities that have asked to be included in the bill. Those things are things let's keep into account but what I would ultimately ask you to do is make two philosophical choices. First, should Lincoln have it? Number two, do you want to also extend it from primary to first class cities as well? I don't care which way you come out. I just want to make sure that you treat those two questions separately.

PRESIDENT: The Clerk will make an announcement at this time.

CLERK: Mr. President, Senator Vickers would like to have an executive session of the Education Committee at eleven-fifteen underneath the south balcony, Education Committee now under the south balcony.

PRESIDENT: We are discussing the Pappas amendment to LB 116. The Chair recognizes Senator Vard Johnson. Are you in the territory?

SENATOR V. JOHNSON: Mr. President, members of the body, I am going to rise in opposition to Senator Pappas' amendment to extend LB 116 to cover a sales tax option for first class cities. I am going to do it for this reason. As Dave Landis points out so well, first class cities have yet to make their case in the regular process to the Nebraska Legislature. As you know, the regular process is for a good Senator, like Jim Pappas truly is, to introduce a bill and that bill would say in it that first class cities will have the ability to extend the sales tax a half a percent provided they submit the same to a popular vote and they do it before December 31st, 1987. That bill would then be referred to a committee, probably the Revenue Committee, and we would actually take testimony to discern whether or not, whether or not in fact first class cities at this juncture, (a) need the authorization, (b) have a real financial