

aren't that much aware that we are proposing to increase the taxes again on them. And it seems like every year there is an agreement reached that we won't touch it again for three years, but for some reason alcohol gets it in the neck every time. I guess it is what has become known as the sin tax as if it's a sin to engage in drinking a glass of Chablis or a glass of beer or a highball, whatever it is. It hurts these small business owners. They are hurting right now in Omaha. The people that own these businesses, contrary to the image you might have of them, have children. They make their living that way. They go to church on Sunday. They contribute to their community. You can walk into just about any neighborhood bar in Omaha and you'll always find a glass jar on the bar for a contribution to the Heart Fund, the Cancer Fund or someone in the neighborhood who has just suffered some type of personal disaster. Maybe the father was killed. The churches are the first ones to come to them and ask for donations...(interruption)

SENATOR MARSH: Senator Higgins, may I interrupt just a moment to tell you that the children in the balcony who are leaving are 70 students and their teachers from Superior Northward School and they are in Senator Miller's district. Thank you, students, for coming. Wave to us. Thank you, Senator Higgins, for your courtesy.

SENATOR HIGGINS: That's quite all right, Madam Chairman. At any rate, I'm opposed to this tax increase because I have to represent these small businessmen and businesswomen that make their living and I think I'm going to continue to oppose it until we get to the point where we start taxing people who are making millions and we give them tax deductions every year. And again, I have to say in 40 years you haven't increased the tax on the insurance companies, but every year or every other year you hit the small businessman and I'm wondering about you farmers that raise grain. When the consumption goes down of alcohol what do you think is going to happen to your product and if you think you're not going to eventually price it out of the market, you will. You'll have fewer and fewer people drinking and I know there are many here that would prefer 100 percent prohibition or teetotalism and I have no qualm with their personal or religious beliefs. But I just have to stand up on behalf of those small businessmen that are not aware of these agreements that are made and when they read it in their local newspapers that their taxes are going