

should be the priority that is in existence during the normal appropriation process of the Legislature. Neither of those conditions are true in LB 190, that the three purposes are by far the most important thing state government does nor is it true probably that that source of revenue because of its probable not occurrence because of the federal repeal, it is not probably a source of revenue that should be counted on. But I would urge you to adopt the bill as amended now. And if you still have reservations about its passage, that can be done later on Final Reading if you want to hold it. But it makes a sensible approach as the bill is now designed. I might comment further on the cigarette tax. The cigarette tax that is earmarked, Nebraska Capital Construction Fund is the prime earmarking and out of that fund was the debt service, in effect the debt service and the lease, in effect the lease purchase buildings that were done. As a practical matter, as a practical matter, in the appropriation process you do not pay...you do not separate out that cigarette tax from the general fund. It...whatever is available for capital construction from the cigarette tax you reduce the amount of general fund appropriation for capital construction. And while some may think it is separate, it is not. It is done together. It is done as if it was one fund and there is...that's all that's to it. The same is true of the one cent for outdoor recreation which by and large goes to Game and Parks and the same with the Cancer Fund. Those amounts of earmarked funds are taken into account when you arrive at the general fund appropriation for the same purpose and they are not...it is not separate. Nothing is really gained when you earmark even though it is perceived that way. But I would urge you to adopt the committee amendment because this is the right public policy of keeping that money in the general fund so that future Legislatures can choose the most important, the highest priority for what will continue to be limited state funds for some years to come. So I would hope you would not reject the committee amendment.

SPEAKER NICHOL: Senator Sieck, please, then Senator Haberman.

SENATOR SIECK: Mr. President and members of the body, I know it is very difficult for me to support earmarking but I am going to have to in this particular area because I feel that we have to recognize that these funds or the purpose of this fund is very important. As we all know, the federal