

variety of exemptions in the documentary stamp tax program. Of course, there are a bunch of exemptions out there. They have been out there for a long period of time. Each exemption represents...or a lot of the exemptions represent transactions for which there was no consideration ever paid, I mean they are not arms-length transactions and the like. But it is not as though I want to say that these are exemptions encrusted with time, and for that reason they ought to be preserved. But I will say that when the Revenue committee has analyzed those exemptions, which it did very carefully two years ago, it concluded that every exemption represented a significant enough departure from the normative standard, which is an arms-length transaction where cash changes hands and the like, to warrant maintenance as an exemption. Those are longstanding exemptions in the documentary stamp tax program. With respect to Senator Haberman's amendment, I should tell you that his amendment though it would be a benefit to county government, that the Nebraska Association of County Officials supports the committee work. It does not support Senator Haberman's amendment. There is no reason for the State of Nebraska in effect to give away more of its tax base because Senator Haberman would like to have that done. His heart is always in the right place, but some times his votes are incorrect.

SENATOR BEUTLER: Senator Nichol.

SPEAKER NICHOL: Mr. President, members of the Legislature, I rise to support Senator Haberman's amendment. I don't know what the charge should be for these type of transactions, but the state is not giving the county anything. The county is making the money for the state. The state usurps that money from them. This Legislature said, register of deeds, you are going to do this and we are going to give you 25 percent, now you are going to do all the work, you are going to keep all the records but, by golly, counties, you are going to give the state 75 percent of the money and you do all the work. Those of us, four of us at least, maybe five, who have been on county commissioners...with the county commissioners, and they have difficulties too in raising their money. They have a lid which this Legislature doesn't have. Because of these exemptions that we have that is all the more reason why we should give at least half to the counties. Senator Chambers, I think the counties should have more than half.