

coming in remains the same as it was in 1940, or whenever that was.

SENATOR V. JOHNSON: That is correct.

SENATOR CHAMBERS: Thank you. Members of the Legislature, we don't need this bill. The additional increase in the rate of the tax, along with the increase that the counties will keep, is not sound taxing practice. I wonder how many of you knew that in 1983 and 1984 eight state auditors were dropped by the Department of Revenue and these auditors worked in this area. How many of you all knew that? It probably doesn't make any difference. In some of the counties they don't have the means really to do any auditing. So, if a person puts down a fraudulent amount to escape some of the tax, they don't really have the means to determine whether or not that has occurred. So I am wondering if by increasing the rate of the tax, you are going to bring about more honesty or more dishonesty. If you brought about more dishonesty, those who practice it can say that they are being led in that direction by the Legislature. The Legislature should have some relationship between the tax being assessed and some legitimate purpose associated with the area being taxed. If you are granting some kind of service then you can tax to pay for the service. That is what is similar to a user fee. But if you have an essential service that government is providing to society, then there should not be a tax as such for the rendering of that service. For example, if somebody is to make use of the fire department or the police, those who make use of that service don't have to pay any more money in taxes to set off against their use of that service being provided. What is being offered here by the counties may be considered essential for the operation of government relative to real estate transactions, but it is not anything that creates a great expense for the counties, nor does it put too great a burden on them. The 28 percent they got before this amendment that you offered more than offset what it cost them to provide this service. I'm asking that you indefinitely postpone LB 236 because it is not necessary and it is not fair. When we get down to the other revenue bills, we will be dealing in a more straightforward, forthright manner, I hope, of taxation. People will know what they are being taxed, and they will know why they are being taxed other than because the Legislature said the tax will be imposed. So, having said those things, I hope you