

energy problem in this area also. So I see a couple of good aspects to this bill that apparently Senator Lamb doesn't see. Thank you.

**SPEAKER NICHOL:** Senator Hefner, please.

**SENATOR HEFNER:** Mr. President and members of the body, just a few remarks on this bill. I think we are on the bill now, aren't we? The bill as amended by the committee amendment. I voted against sending this bill out to the body because I felt that there was a lot of things in this bill. It would eliminate a lot of exemptions, and as I went back and studied the bill and studied the reason why some of these exemptions were granted years ago, I thought there was some good reasoning behind it, and so I don't know if we are ready to pass a bill such as this or not. I know we need the money but you know, folks, we always need more money. The more money we can raise down here, the more we will spend. We did pass a homestead exemption bill last year, maybe it was two years ago, I don't remember exactly, and we knew when we passed this bill it was going to cost us 18 million bucks, and there wasn't any talk about doing away with exemptions to pay for this. I figured that we would just have to take it out from the sales and income tax, out of the general fund, and I don't think there is anything wrong with that. Let's be up front with the citizens of Nebraska. Let's tell them that if we grant more homestead exemptions, we are going to have to raise the tax rates. These people out there aren't that dumb. They know that every time that you give more state aid or homestead exemptions that you are going to have to raise the tax rates. We also had two bills in Revenue Committee that put sales tax on services and I voted against them. In fact I made the motion to kill the bills in Revenue Committee, because if we would have passed these bills, we wouldn't have dropped the sales and income tax rate. No, we wouldn't have. We would have just spent more. The more we raise, the more money we raise, the more we are going to spend and I just think that is wrong. And so that is why I am going to oppose this bill.

**SPEAKER NICHOL:** Senator Lamb, your light was on again. Do you wish to speak again.

**SENATOR LAMB:** Yes, Mr. President. I just wanted to respond a bit to Senator Beutler's comments. And I agree with him