

Nebraska passed its Sales Tax Act in 1967 we simply exempted all utility purchases made by any kind of business whether it was for manufacturing or agriculture or processing or what have you. Well, this bill doesn't go and put those utility...doesn't go and put the sales tax back on those kind of utility purchases. It only puts them on the retail and commercial use and that's it. It raises \$15 million in that area. This bill is designed essentially to close certain exemptions, to shore up our tax law and to raise necessary revenue for the operation of government and for the maintenance of a healthy economic climate for us all. Do not be an "aginner", you've got to be a builder. A builder is somebody who says we need the money, we need the money for useful governmental purposes, we're going to raise the money in ways that are basically fair, basically fair to the people of our state. We're going to tax some transactions that heretofore have not been taxed. We're not going to tax transactions that are essentially wholesale kind of transactions, i.e., manufacturing transactions or agricultural transactions or irrigation transactions. We are going to tax retail type transactions, the ultimate consumer of the good, i.e., the retail and commercial buyer of utilities and we do that so that we can end up having a better government. I ask you to continue your support for 715.

SPEAKER NICHOL: Senator Haberman, please.

SENATOR HABERMAN: Mr. President and members of the body, that was a very fine dissertation that Senator Johnson gave and he said the government runs on revenue and government must have tax money, but he does not say anything about cutting the size of government so that we don't need so much tax money. Example, the Social Services Department wants ten new employees. They are building up the size of government so they need more tax dollars to support this monster they are creating and they need more tax money. Some departments, mind you, have had employees retire and they've had money left over in their budget. Yeah, they have some money left over in their budget so you know what they do? They go buy new furniture. They spend thousands of dollars for new furniture. They are going to use that money up in this budget for last year so when they come in this year they can get the same amount of money plus an increase, but nobody stands up here and says anything about that. The proponents of this bill stand up and say we have