

various forms. That's one alternative. You can vote for the Landis-Vard Johnson-Beutler amendment, whatever you want to call it, which proposes another \$10 million cut or you can vote for the variable tax. Now let's talk about what happens if you do one or the other of those things. If you vote for Senator DeCamp's 3.5 percent cut you're going to be cutting out another 30 million. The reserve is going to be up at 5 or 6 percent. The state is going to be in great shape. That's probably too much money...

SPEAKER NICHOL: One minute.

SENATOR BEUTLER: ...and many people don't like across the board cuts, but that's one alternative for you. If you vote for the Johnson-Landis-Beutler amendment, you're cutting off another \$10 million and you end up with a 3.3 percent reserve and no tax increase. If you vote for that amendment plus the gas tax switchover, you can have no tax increase and you can have a reserve of around 4 percent which I think is exactly where we should be, no tax increase, 4 percent reserve. In order to do that you've got to do the Appropriations Committee amendment, you've got to do a second \$10 million cut and you have to do the variable gas tax. And I argue finally once again though that on the merits of it alone, accountability would dictate that we should associate that cost with the gas tax, and then if Senator Warner wants more construction or to maintain the construction that is envisioned by his committee, let us vote on a further amendment to increase the variable gas tax.

SPEAKER NICHOL: Senator Higgins, then Senator Hefner.

SENATOR HIGGINS: Thank you, Mr. President. I've been listening to the debate and trying to make up my mind and quite frankly, it isn't easy. In one instance we're going to move the funds from the cash fund into the general fund and say that we're solving the budget problem, but by the same time we're going to raise, eventually, the gas tax which is another tax on the people. I kind of like Senator Vard Johnson's idea of the user funds, user fees. I don't know how many people visit Morrill Hall, but I don't know what they charge, but I wonder if the money we appropriate for museums and things like that should not be paid for by the people that enjoy them. If I want to go see a Broadway show in Omaha I pay for it. The state doesn't. Joslyn