

the bill that lowered both the income and sales tax a couple of years ago as well. So we have given away the tax base. Those may have been foolish decisions at the time but we gave them away because we thought those were the right things to do, and I think Senator Johnson sincerely feels that the passage of this bill may be the wrong thing to do and is stating his opinions. But I have also been here long enough to see that we passed a major piece of legislation, LB 715, last year that provided sales tax on utilities. We have increased the corporate tax, the liquor tax, the cigarette tax. We now tax occasional sales which we did not. We will pass a bank tax probably this year, possibly an insurance tax. We have lowered the exemption on gasohol in this Legislature. We have also increased or allowed Lincoln and Omaha to increase their local sales tax. We probably somewhere down the line will possibly increase the sales tax on services or put a sales tax on services in place. As far as LB 271 is concerned, I don't know if the positive gains that we in agriculture have supposedly received in the adoption of LB 271 was all that positive. Some may argue one way or the other, but what I am saying is, as much as Senator Johnson is telling us we have given away the tax base or we are about to give away another piece of the tax base, it isn't that we haven't already done that before and it isn't as if we haven't put back into other place new taxes to take the places of the sales tax on food, and lowering those both, the sales and income tax. Now I would venture to say we are going to seriously, seriously consider increasing the income tax this year before we get out of this session. So it isn't as if we haven't made some very serious decisions on the revenue side of this picture, and I can understand the concerns that he may have, but there is precedence back just in the last three and a half years since I have been here that we have done a lot of things with the tax base both, as I said, positively and negatively. I don't see this as being something that is any less significant than repealing the sales tax on food was and I think it is probably a wise decision. Of course, my opinion is biased but I feel that it is probably the right thing to do just as I felt that eliminating or repealing the sales tax on food was the right thing to do. I have been handed some funding. When we gave away the sales tax on food, we gave away \$6.9 million of our tax base at that time, 6.9. That is about the same amount that we supposedly are giving away with Senator Haberman's bill here today. So it isn't as if there isn't precedence back in the