

as far as tax exemptions, that is very true. The one that we did advance this year was the auction bill, as we considered would be a tax exemption but it was an exemption because they are people who have very little funds do need that auction for survival, and I felt it was proper and the committee felt it was proper, but we also killed some revenue paying bills. One of them was a sales tax on food, just a small item for conservation purposes. That was killed. And that happened to be my bill. And I do feel that if we are going to broaden it, we should look at this. Everyone should pay and there are many people who do not pay much sales tax even though we do tax a lot of items and everyone would pay on food. Now I feel this should be looked into. We did exempt it back a few years or three years ago and, basically, we exempted it, and I voted for the exemption, because it was almost neutral. We were paying back to the individuals about the same amount that we were collecting, and it seemed foolish to me to go through the process when we were not really getting any reward for it, and it was proper then to take it out, and then let's take another look at it and see whether we can't come up with a real bill to help us finance state government. I also know that I have supported the income that is necessary to produce income to operate the State of Nebraska. I don't think you have ever seen me say that we will not support it and I can assure you that I am also paying it so it isn't because I am not paying it but I am. So I am not going to support the kill motion. I think we should address this subject and I am afraid that we will lose the bill anyway but I feel that it should be addressed and take a hard look at it and see whether we can't come up with something here to help us. I think we have to realize that we do need some tax increase, and that if we eliminate some here that we are going to have to find it in another source, and I am willing to pay my own. I also had an individual, comes to the Revenue Committee at a hearing, he didn't testify but I was wishing he would have, and he was from Senator Rod Johnson's District. He put it on the computer, the amount of sales tax he pays for repairs and implements, and in that particular year he said he only bought a motor for an irrigation pump, other than that it was all repairs, and he paid \$670 worth of sales tax. So that tells you that the farmers are paying a lot of sales tax in this particular area. Now NELSON has given me some figures here that says that they are really paying quite a bit, even more than I mentioned, but it would vary according to farmers. There