

argument, but another lesson I have learned time and time again over the years is the worst mistake you can make is attempt to accomplish social goals through a tax structure. It doesn't work. What does work, if you have an area or a portion of society that needs help, certainly agriculture needs help, but you don't justify manipulation of a tax policy to do it. If you want to do straight-out appropriations as a matter of public policy in some fashion or other, it makes some sense or at least some justification. But you never know the impact of exemptions. The public never realizes the impact of exemptions. They do realize the impact of appropriations and that is how it ought to be and I would urge that regardless of what other commitments you may have toward the issue that you leave the bill on General File because it is not good tax policy.

SENATOR CARSTEN: Thank you, Senator Warner. Senator Vard Johnson, please.

SENATOR V. JOHNSON: Mr. Speaker and members of the Legislature, Senator Warner made a point and I would like to reiterate the point. Senator Warner said to leave...to move this bill makes this Legislature subject to more mischief because this exemption bill when moved is perfectly capable of being loaded up with other noble, worthy and politically powerful exemptions. I want you to know that this afternoon I have deterred two senators from putting an amendment on this bill to create two new exemptions. I have said, please do not do that. The two new exemptions, if adopted by this body, would have resulted in another \$10 million loss. I have learned painful lessons in the last eight years. The most painful lesson I have learned is when an exemption bill eludes the grasp of the Revenue Committee and comes on the floor its chances of passage are superb, are absolutely superb. Exemption bills need to be killed in committee because once on the floor they are fair game, they develop a life of their own and they move. Now if this bill was to move this afternoon on the assurance of Senator Haberman that he could find an additional 4 million, what an irresponsible act that would be. To move a bill not knowing that that 4 million is about to come from Senator Labeledz's homestead exemption money, or to move that bill not knowing that that \$4 million is not to come from University of Nebraska at Omaha's budget, or to move that bill not knowing that that \$4 million is not to come from the potential food processing center appropriation, or wherever else, would be