

nature of the undertaking was. I visited with Charlie Bacon from the Nebraska Tax Research Council to get a sense as to the kind of dollars that would have to be paid to a private consultant. And I discussed the figures with the committee. It seemed like reasonable amounts. It could have been much higher. The Department of Revenue has said, over a long period of time, that to do a very...a thorough tax incident study is about a half a million dollar item. This is a tax profile study which is somewhat different from a tax incident study, so we scaled it back some, to 350,000. But, yes, it is a reasoned, thoughtful estimate of what the probable costs would be over two years.

SENATOR SCHMIT: Isn't the intent, Senator Johnson, of the committee that from the study will result a bill to be introduced in the forthcoming session of the Legislature, or in some future session?

SENATOR V. JOHNSON: It is probably the intent of the committee that a report is to be completed prior to the beginning of the '88 regular...the 1988 regular session, and that on the basis of that report I would assume that several legislative bills would be introduced, not in 1987 but rather in 1988.

SENATOR SCHMIT: Well, thank you, Senator Johnson. I would just like to offer to you, as Chairman of the Revenue Committee, a bill which I introduced several times to your committee. You may have it free. It will be a good point to start with. I would suggest that the bill has been heard many times. It has had very little opposition. It does have the problem, perhaps, that it will be very difficult to secure 25 votes on the floor. But I would suggest that any study that we will undertake is going to require a substantial realignment of the tax structure of the state today. I would think that those individuals who are part of that committee ought to be those who will have to answer to voters rather than members of a task force, per se, which might be appointed, and who could then go on their merry way without that degree of accountability. Thank you very much.

PRESIDENT: Senator Withem. Senator Carsten is next, then Senator Abboud. Senator Withem, right now. Oh, excuse me, you wanted on the bill. Senator Carsten

SENATOR CARSTEN: On the resolution.

PRESIDENT: Very well. Senator Abboud, we are strictly on the amendment. Did you wish to speak on the amendment?