

this \$350,000 to seek answers to them? What data don't we have? That is not a harassment question. That...I am probably going to support this resolution, but it will be helpful if I knew exactly what truth it is we are seeking.

PRESIDENT: About three minutes of Senator Withem's time, Senator, go ahead.

SENATOR V. JOHNSON: Well truth tends to come to us on a very piecemeal, sporadic basis. We do receive a lot of different reports and figures, charts and graphs, photographs with circles and arrows on the back that give us a mosaic, but it is not a perfect picture. A very careful, our well articulated study will indicate the kinds of different taxes that we have in our state, we'll get far beyond property, sales and income, will indicate what kinds of communities are faced with property, sales and income, whether they be residential homeowners, the business community, whether they be the dispossessed and the poor, the level of taxation on the highly affluent, the level of taxation on the not so affluent, will also indicate to a large extent where major tax growth has rise, whether it's been in local government, what kind of local government, schools, or cities, or particular kinds of schools, or particular kinds of cities, what kinds of taxing authority changes could be affected to ultimately effect economies and efficiencies. I do not necessarily believe, incidentally, that the tax study will say that a sales tax on services is the next best thing to sliced bread. It may very well recommend that the tax base in the sales area needs to be broadened in Nebraska, but I don't know that. In fact the McClellan Report, believe it or not, was adopted...was approved...was completed in 1963, and it still was three years before Nebraska adopted some of its major recommendations, and that occurred only as a result of a constitutional amendment. This kind of money that we are going to spend, though, will in effect put together for us, for the first time in a quarter of a century, a real composite in one place of what taxes, and finance, and government authorities are out there, dollar amounts, who pays what, and will give us useful information that we can then use, I believe, for the next 5 to 10 years in terms of formulating respectable structure questions and answers and respectable tax questions and answers.

PRESIDENT: Senator Withem, there is still one minute.

SENATOR WITHEM: Thank you.