

amendment. The speaking order is Sieck, Barrett, Warner, Johnson, Abboud, Haberman, and Lamb. Senator Johnson to open. (R. Johnson appears on page 1878 of the Legislative Journal.)

SENATOR R. JOHNSON: Thank you, Mr. President. Mr. President, members of the body, I will not try and reiterate what I've already said, back when we were discussing the committee amendments when I introduced this same provision to the bill at that time. What it does is strike Sections 1 through 5 of the bill, which deal with the tax commissioner being able to adjust the tax rates based on federal tax policy changes. As I said then, I do not think that this is a wise public policy move, or shift. If we are going to make that shift I suggest that we do it by giving back this taxing authority to the Board of Equalization since they were the appropriate body to adjust the tax rates before the Legislature took over the ability of adjusting our rates. I believe that I voted, back in 1983 when we... '83 or '84 when we first accepted the responsibility of the tax rates, to have those tax rates set by the Legislature because we, thus, set the budget. I still believe in that argument. I think it is appropriate that this body make the necessary changes in the tax rates based on our budget and our spending habits. By handing over the authority to the tax commissioner I think that we're taking ourselves out of a very important area, one of the most substantial parts of this body's delegation. The actual setting of tax policy is one that I think should remain in this Legislature. I have talked to very few of you about this amendment. I suggest that you think about it in your own mind, as I have in the past. I recognize that Senator Vard Johnson is bringing us an idea that is novel in its approach, but I still believe, in my heart, that this is the place, this is the body, these are the members that should be deciding tax policy in this Legislature. I supported the tax study. I still support it. I think it is a wise decision, but I do not feel that it is appropriate to shift this responsibility on to the tax commissioner. As I said before, if we are going to give that authority away then I suggest we give it back to the Board of Equalization as opposed to the tax commissioner. But I still support the concept of this Legislature making the decision to adjust the tax rates accordingly. I...this amendment does nothing to the provision dealing with the increase in the income tax from 19 to 20 percent. That remains in the bill. Basically that will become the bill if this amendment is adopted. I believe that we should have a good amount of debate on this issue. As I said, I think it would be important that you dwell it in your mind as