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SENATOR V. JOHNSON: Mr. Speaker and members of the Legislature, Senator Haberman is absolutely correct. LB 1142 does maintain the income tax rate for calendar year 1986 and thereafter at 20 percent. But I suppose there is a lot of things that will happen between now and Final Reading and none of us in this body know exactly what is going to occur with respect to income tax rates or sales tax rates or budget cuts, or what have you. We are simply on General File. My suggestion this afternoon is that LB 1142 be advanced, be advanced with a 20 percent income tax rate in it, with a hold harmless provision in it and we will take it a step at a time. I think each one of us in this Legislature knows today that we are going to between now and April 15th either increase a tax rate or, in the alternative, expand a tax base. We all know that and if we don't know that, we are engaged in an act of self-delusion. It is going to happen. It is going to happen because unexpectedly we are \$25 million short. If we had not been \$25 million short, it was within the realm of possibility that we would not need...we would not have needed to increase a tax rate or expand the tax base. But with a \$25 million shortfall and the maintenance of a prudent 4 percent reserve, we have to make some alteration to a rate or to the base. Now, I can give you a good brief this afternoon as to why an income tax change is the most appropriate change. I don't think I am going to take the time to do that unless it becomes clear during the course of discussion on this bill that I should do that. My feeling is that there will become kind of a contest somewhere along the line between the income tax rate and the sales tax rate. The issues are not fully joined yet. They simply are not fully joined. We have a bill on Select File, the number of which I can't remember, which can be used to change the sales tax rate. If that be this Legislature's desire, it is out there. This bill should be moved to Select File so that we are given the opportunities to carefully reflect on either the income tax rate change or the sales tax rate change. Now, if there are those in our Legislature who wish to expand a tax base, and I know of a person outside this Legislature who wishes to expand a tax base, we will find some bill that that argument can be attached to and the discourse can flow and again we are given the rational process of choosing. But to delete the 20 percent tax rate from this bill, number one, would vitiate the meaning of the bill, but, number two, would do a disservice to us collectively when we each of us here, when all 49 of us here, know that between now and April 15th we have to do either a tax rate change or a