

subsection 4, or the federal action. So we are just leaving it up to the tax commissioner, an appointee of the Governor, to determine how that will be calculated. I just believe that is giving the appointed official too much authority. It is not anything that we cannot handle here on a legislative basis. And I would support the kill motion.

SPEAKER NICHOL: Senator Abboud, then Senator Harris.

SENATOR ABOUD: Mr. President, colleagues, I rise to support the kill motion. I am just going to talk about two points, the first one being that as I mentioned earlier that we are going to have a tax study and we will take an in depth look at how we are presently taxing the citizens in the State of Nebraska, and what is, in fact, the best way to tax the citizens in the State of Nebraska, whether it should be as this bill provides for allowing a bureaucrat to establish the tax rates for the citizens in the State of Nebraska, or whether we should go back to the Board of Equalization deciding the tax rates for sales and income tax, or the present system where you have the Legislature, 49 members elected by the citizens in the State of Nebraska deciding what the income and the sales tax rates should be. But that will be forthcoming in that study that we are doing, the task force, that will be coming in the coming years. My belief is that we should wait until that time to make the decision on which path we should take with the Nebraska taxes being piggybacked on to the federal system. Now, the second part, which really hasn't been touched upon too much in today's debate, is why there is a need in the first place for the Tax Commissioner to be looking at our piggybacking on the federal system, and that is that the federal government, the Congress, has been making some major changes back in Washington with the tax structure, and it looks like they are going to continue to make some changes. Since we have had a new President that was elected in 1980, there has been some changes in the way Congress has been taxing the citizens in this country. Now through the '70s we had a consistent increase in the amount of tax rates and tax revenues going to the State of Nebraska that Senator DeCamp touched upon. Every year there was an increase. Every year there was projections on what that increase would be, and the projections didn't even go far enough on how much revenue that we did receive through these tax rates. Now that has just been the opposite in recent years. There is a number of reasons for it, the main reason being we are just not making the kind of money we had in the past with the agricultural prices in the state. Another important reason or it is argued that the