

term is that you apply a flat rate of tax on every citizen regardless of their ability to pay it. I can see where those with means would prefer a sales tax because when they go to the grocery store to buy food, when they go to the clothing store to buy clothing, when they buy fuel, when they buy the necessities of life, a smaller percentage of their overall income goes into purchasing those things than into recreation, and luxury items, and so forth. So if a sales tax is placed on them, they don't really feel it that much. On the other hand, if you took the income tax which is paid on the basis of an individual's ability to absorb that tax, then you find opposition from them because it takes a greater amount from what they have. So they are able to understand what it means to have some of your means bitten into. However, whether it is a sales or an income tax, those with means are better able to bear either one. They would like if they can to shift the burden to those least able to bear it. The intent is not to be cruel to those who are least able to bear it, it is just more convenient to have them bear that burden. The sales tax right now is 3 1/2 at the state level, 1 1/2 in Omaha and certain other cities. I remember not too long ago various senators, and I think Senator Warner was one of the leaders, who spoke against allowing cities and other subdivisions to levy sales tax because it would reduce the state's base, meaning that the more cities that impose this tax, the less likelihood there would be on the part of the Legislature to allow the state to charge a higher sales tax. Well, as individual cities closer to those senators begin to want to levy such a sales tax, those positions against the sales tax begin to modify. Some of those who spoke very strongly in concert with me against Omaha levying a sales tax, period, or raising their sales tax, suddenly reversed their field when it got close to home and said now these cities want to levy a sales tax, sales tax is not so bad, terrible for Omaha, good for Waverly, Lincoln, or whatever these other towns are, and a change occurs. So we can see that when taxes are being discussed, principle is not an issue at all, principle in a sense of morality, ethics, or right and wrong. What we are talking about is expediency, utilitarianism, Machiavellianism, get away with whatever you can get away with, put on the people whatever you can get a majority of the senators to be willing to put on the people. Senator Haberman and others will talk about giving farmers relief by taking sales tax off certain items. If the sales tax is not hurtful, why do you want to give the farmers a break, why do you want to take sales tax off certain items that businessmen deal with? They are the people of means. They are the ones who supposedly keep the economy percolating or