

case to you privately, but they never made the case to the Revenue Committee. They didn't tell the story. Now our principles are we treat different classes of cities differently. We are going to do a tax study. But I ask you this, of what value is a tax study if this state has already taken major tax positions that will never be undone, that will never be undone? A tax in place is a tax in perpetuity. A tax in place is a tax in perpetuity. Undoing a tax of this magnitude is extraordinarily difficult. It probably won't get done. Senator DeCamp talks about small town Nebraska where the property tax rates are high. Senator DeCamp mentions the town of McCook. Senator DeCamp mentions the town of Neligh. At this juncture neither McCook nor Neligh have seen fit to levy any sales tax for property tax relief. They've not levied 10 cents worth of sales tax for property tax relief, so why should the cities of McCook and the cities of Neligh and other cities be given the 1.5 cent authority? They haven't even used the 1 cent authority. I am speaking to you very earnestly as a person who is legitimately concerned about responsible, respectable tax policy. And responsible, respectable tax policy says, today, you don't allow this rate increase authorization to first and second class cities until such time, until such time as you thoroughly understand the tax structure of our state, and until such time as the case has been made, and it has not been made. I ask the bill be returned to Select File for the specific amendment of striking the enacting clause.

PRESIDENT: You now are voting on the amendment as stated by Senator Johnson, to return to Select File. All those in favor vote aye, opposed vote nay. We are voting on the motion to return to Select File for the purpose of adding an amendment to strike the enacting clause. We are voting on Senator Johnson's motion to return to Select File for the purpose of adding an amendment to strike the enacting clause. Please record your vote, aye or nay. Have you all voted? Have you all voted? Have you all voted? Record the vote.

CLERK: 15 ayes, 26 nays, Mr. President, on the motion to return the bill.

PRESIDENT: The motion fails. Anything else on the bill?

CLERK: No.

PRESIDENT: Read the bill, 890.