

Johnson, did you wish to address the amendment?

SENATOR V. JOHNSON: Yes, Mr. Speaker, I do wish to address the amendment and I also wish to see if I can make a point on the variable gas tax. Senator DeCamp said that LB 2 as drafted results in a gas tax increase and I am sure that most people in this body believe that. But Senator Warner made a very profound remark a few moments ago, and, Senator Warner, as you know, is the father of the variable gas tax law that we currently have. He said only when revenues are 90 percent or less than anticipated does the variable gas tax law in terms of the triggering mechanism come into play. And then he said the issue is submitted to the Board of Equalization and Assessment for its independent judgment. The Board of Equalization and Assessment may choose specifically not to increase the variable gas tax. In addition, one thing that Senator Warner did not say but I will make the point so that we understand the variable gas tax law, when the 90 percent figure is reached, according to our statute when the 90 percent is reached the first person who may decide to act is the Governor because the statute says the Governor may call the Board of Equalization and Assessment to a hearing. It is discretionary with the Governor. The Governor could make the choice not to even conduct a hearing as to whether or not the variable gas tax should be increased. Now if the Governor does choose to have such a hearing, then again, as Senator Warner pointed out, the Board of Equalization and Assessment may decide to increase the gas tax or could decide to let the gas tax stand where it is. There is nothing automatic about the variable gas tax law except that only when the target figure is reached, officials, i.e., the Governor and the Board of Equalization and Assessment may make decisions regarding the change of the gas tax rate. And that is the law and that is the way it works. Now Senator Vickers' amendment is simply done to lay to rest any fears in this Legislature that if LB 2E passes, that the passage in and of itself will result in an increase to the variable gas tax. I, personally, have no difficulty in supporting Senator Vickers' amendment. I have no difficulty in supporting Senator Warner's suggested amendment which is a reduction in appropriation in an amount equal to what the losses to the cash fund would be to the State Department of Roads by virtue of LB 2. I have no problem in either choice. I am going to support Senator Vickers' amendment.