

that this across-the-board cut and given nonspecificity of it and the ability of the Commissioner and her staff to make those cuts where they think they would be least essential, if you think that that is going to significantly reduce the service performed by that department, then I'd suggest that you vote for this amendment. But if you believe that taken in a context of which is most important of all of the agencies and which is most important, the decision to reduce budgets wherever we can and look at revenue only as a last resort, and in that context say that probably on the bottom line the significant decrease in services by that agency will not be all that significant, then you would reject this amendment and have them be in the same pool of agencies that we'll have to have a little belt tightening and in some cases you could even make the argument a little better efficiency by those that are working there and we could even increase the efficiency. But I do find it just a little bit interesting for us to go back to our constituents and say, we're going to raise your taxes so that we can come and collect them from you. I would urge that you reject the amendment and go along with the committee's amendment which is the same as LB 1 which is an across-the-board reduction.

SPEAKER NICHOL: Senator Cal Carsten, please.

SENATOR CARSTEN: Mr. President, members of the Legislature, I rise, too, in opposition to the amendment. I think Senator Hannibal has done very well in explaining to you the efficient way in which the department operates and the good people they have in there. The places that were pointed out by the department that they may very well take the cuts may very well be true or they may do some variations to that and I don't believe that, as Senator Hannibal said, the efficiency of the department is going to be decreased to the point that you have been led to believe that it will. One other point that I want to make, and I think it is an extremely important one, we are at this point in a very uncomfortable position as we have been ever since we came in, but we have been delegated the authority to curtail the scope of government and to bring it down to a level that we supposedly can live with. If we're going to do that, then everybody is going to have to take their equal responsibility. It was in our committee's view that the Revenue Department is one that should not be exempted from it and even though they are in a very crucial position in our state government and an important one, we recognize that