

General and others in the state...

SENATOR BEUTLER: Time is up, Senator Chambers.

SENATOR CHAMBERS: ...that I've been correct and they were wrong. So we can consider this bill and one to raise the income tax. I hope Senator Warner, if he won't raise his bill, will give me permission with his sanction...oh, he is going to do it. Oh, good. Thank you.

SENATOR BEUTLER: Senator DeCamp. Yes, I see no further lights, Senator DeCamp. If you'd like to close at this point in time, that is fine.

SENATOR DEKAMP: Mr. President, as I say, the issue is a lot bigger than the cigarette tax. The issue is future sessions and special sessions involving how far we can go. Let's start out, and I say I accept Senator Johnson's arguments 100, maybe 110 percent. It is a net tax. It involves internal taxes, fees, adjustments, collections. And by the way, those don't apply all across the board. Remember, all cigarettes that are smoked are brought into Nebraska, as Senator Johnson knows. Not all of them, not all of them have to have stamps. Some of them come in under user fees, it is a small percent. My point is it is a complicated system and what you are coming up with is a net amount, a net tax, a net collection of money. Isn't that what you get when you sit and you get an order to reduce appropriations to come up with a certain amount? You reduce appropriations, you make internal balancings, be they sales tax on services, be they income taxes, be they all these things. You come up with a net figure. Now if you can do it here with all the arguments you've given yourselves, then those same arguments apply on the other side. If you accept everything you have all said then you have also said we can make internal adjustments, amendments, whatever, to come up with a net figure, a net solution. All I have argued is that you have to be consistent because this is going to be an important matter in the future when we're dealing with different types of taxes, when we are dealing with different issues in the Legislature such as budget limits. What if the Governor says, I call you into session to reduce or to put a limit of 1.1 percent on subdivisions, are you only allowed to put 1.1 percent, or are you allowed to deal with the issue of putting a lid on subdivisions? The court cases would say you are allowed to do what is reasonably necessary