

smoking is harmful to one's health, and if, in fact, I suggest or other members of this body suggest that an increase in the taxes on cigarettes may have a positive effect on smokers by causing some smokers to lower their level of smoking, or in the alternative some potential smokers decide at the outset not to smoke, or in the alternative to inhibit some sometime smokers to cease entirely, that somehow that is not a fair part of the discourse. It seems to me that there is a sense in this Legislature that we really ought not talk about health, cigarettes and revenue in one breath, so I'm not going to do that. I'm just going to talk about money. The truth of the matter is the State of Nebraska needs money to undertake the services that the folk of the State of Nebraska want us to undertake and that I want us to undertake. We need money for our ADC programs. We need money for our University. We need money for our state colleges. We need money for our Department of Health. We need money for environmental control. We need money to protect against water pollution. We need money for our Attorney General. We need money for law enforcement activities. We need money. The only way that we really have to get our money is through taxation. We can charge for some services. When we do that we, in effect, are imposing user fees. But in the main we have to look to taxation for our money. When we look to taxation for our money, we look at a whole host of activities on which to impose a tax. We impose a tax on the income stream, we impose a tax on sales, we impose a tax on gasoline purchases, we impose a tax on alcohol. And, yes, we impose a tax on cigarettes. Over the last one year this Legislature has addressed every one of the areas that we look to for revenue and it has made changes, it has made changes in those areas. But the one area we have not addressed is the cigarette tax. We didn't do it during the regular session. We didn't do it during 1984. Last time we did it, as I recall, was 1983. Since the last time we addressed this issue our sister states of South Dakota, of Kansas and Iowa have increased their tax on cigarettes to a point that is substantially in excess of our current 18 cents per pack tax. So now we are looking at this particular item in the greater picture of taxation. The tax that this bill calls for is still less than the tax imposed by South Dakota and Iowa. It is still less than that. It is equal to the tax imposed by Kansas. It will be greater than the tax imposed by Wyoming, it will be greater than that. There is nothing irrational or irresponsible or