

pinpoint the very thing that probably should not be cut and what assurance do you have that this \$345,000 will absolutely cut the men out in the field, or the women out in the field and so on and so forth. Who says, or why are they pinpointing the very thing that needs to be done without taking out some of the things that maybe could be done?

SENATOR V. JOHNSON: The question that Senator Nelson asked me is, how do I know to a certainty that the loss of \$365,000 will result in the loss of field service staff and audit staff? Tax Commissioner, Donna Karnes, did prepare a presentation, I think, to the Appropriations Committee indicating that that would be the case. I did distribute, when we did this the last time around on General File, her letter indicating that that would be the case. That is the best I can go by. That is what she's telling me.

SENATOR NELSON: Thank you.

SPEAKER NICHOL: Senator Schmit, then Senator Pirsch.

SENATOR SCHMIT: Mr. President, I think that Senator Johnson has again outlined some of the problems we face. It is kind of interesting. You know we cut, cut, cut over here, then we raise, raise, raise over here, but we narrow the base continually to the point where one of these times there will be nothing left, nothing going on. It is kind of interesting, will be kind of interesting to see just what happens if the Department of Revenue must cut back in this area. I've told you at least upon one occasion where one of my customers, and also a client and a constituent said that his agency, his gasoline business hadn't been audited in 12 years. I think that is indicative of some real problems. I don't know if Senator Pappas or Senator Hefner could enlighten us on that. But if they haven't audited the books of this one individual for 12 years, I would suggest that that would tempt even the most honest individual not to pay all of his taxes, and he insists that he wouldn't have to pay them all, he could forego the payment of 25 percent of his taxes on his gasoline and no one would ever know. I guess... Senator Johnson, do you have any other information in that regard? Is it possible for someone not to pay their gasoline taxes to the State of Nebraska because of inadequate staff of the Department of Revenue?

SENATOR V. JOHNSON: (Response inaudible.)