

auditors and field men. The field men and the auditors did such an outstanding job, even though we were at a loss for employees at that time. But as time went on, in the seven years that I was there, we did pick up on the field auditors. This letter that Vard Johnson sent out this morning on your desk proves that there is money out there, and it has to be collected, and the only way it can be collected is by an audit. If you have not read it, the major reason for the amounts in excess of the monthly projection was a high amount of receipts from resolved audit assessments that happen to be received in October. That amounted to \$2,034,000. We should also remember that the Department of Revenue, from the months of January until April 15, they have to have a considerable amount of employees to help the taxpayer that comes in and lines up at the front desk and needs help in filling out their income tax returns. I think the main reason...and that could be done I'm sure with temporary help. But I still think that our yearly audits that we perform from the Department of Revenue and the money that is collected certainly outweighs the three hundred and some thousand by many, many thousands, hundreds of thousands of dollars that the Department of Revenue does collect. As I said before, there is a tremendous amount, even now, on the use tax and that is where most of the money from the audits was received, that is merchandise that is shipped into the State of Nebraska where no sales tax is collected and the final consumer does not fill out the use tax form and pay the tax. That is the greatest amount, even from big corporations. I can remember sometimes they'd go in there, even in the early years, and come out with a hundred to two hundred thousand dollar assessment against a company that didn't pay their use tax. So even though I have not voted yet for any of the reduced cuts, I will certainly vote for this one because I think it is absolutely necessary. I also voted for the mentally retarded and the handicapped. But outside of that, I think anybody that asks for a reduced cut, more than three percent, we should not do it. Games and Parks was 5.6. I voted to reduce that to three. So I think Senator Johnson should be commended for trying again to get that money back to the Department of Revenue.

SPEAKER NICHOL: Thank you. Mr. Clerk, do you have something to read in?

CLERK: Mr. President, I have an explanation of vote from