

SENATOR WILL: Thank you, Madam President, and members of the body, I rise to support this amendment. In fact, I signed on as a co-sponsor of it. And I would just like to relate to the body that I think we've gone through a process on LB 829 that began with the original introduction of the bill which was in...the concept there was to put all the personal property in the state back on the tax rolls. Well, after hearing from the individuals and the groups that would be affected by that, we rejected that idea as a body and as a Revenue Committee and decided that the better course to take was for one year to take all property off the tax rolls and find a method by which to make up the lost tax dollars to the local subdivisions. And since then we've gone through a process whereby we've had a number of different suggestions on how to make up that revenue. We rejected finally probably now the idea that it should fall onto general tax such as the sales tax or income tax by a rate increase. We've gone through lists of specific taxes and attempted to apply them to the entities that are those that are benefiting from personal property being taken off the tax rolls and we may have finally struck on something that we can get 25 votes for with this amendment. I think what's in the...what's in the bill now is a limited sales tax on services, a sales tax on professional services, and I think a lot of us recognize that when we adopted that amendment the last time that we debated this bill that that was probably more an expression of frustration than it was a wholehearted endorsement of that concept. The nice thing about that concept at the time was that that came from within the body. It didn't come from the administration. It didn't come from any outside lobbying interest and probably that more than anything else made that an attractive idea at the time. I think probably the more prudent course right now is not to impose a sales tax on services, to let the 3-R Committee take a look at that idea along with the many other sales tax and income tax and property tax structural things that we need to look at between now and next session and instead to adopt the Hall amendment in the form that it is right now. I think one of the things that is important and one thing that I'm hearing in debate now is concern about taxes that are passed on to consumers. I think an important thing for all of us to bear in mind is that any time any entity, any corporate entity, any agricultural entity, any entity that is taxed at all can pass on a cost it will do that. If you think that entities out there that are paying personal property taxes now aren't building those taxes into their price structure, if they can do it, you're mistaken. Any entity out