

SENATOR SCHELLPEPER: Thank you, Mr. Speaker and members, I rise in opposition to this amendment. There is a magazine that goes across rural Nebraska. It is called The Midwest Messenger. If you've ever looked at that the front page is always full of where the farm sales are at. Then there is always a photo of antique machinery or antique equipment. Right now that magazine, that front page is so full of farm sales that they can't put any photo on there. There is going to be 15 farm sales, I think, tomorrow, just in this little area of northeast Nebraska. I think it goes to maybe central. Agriculture in Nebraska cannot stand any more taxation. If there is any industry that is really suffering at the present time, it's agriculture. Now the Governor might think that we can take a lot more taxes and evidently the Governor doesn't care about agriculture. But you have to realize that agriculture is Nebraska's number one industry and we have to protect that industry. It's going to go down if we don't do anything. If people thought that in 1985 the early eighties was a bad time, it's nothing like we're facing this year. Agriculture in Nebraska at the present time is much worse than it was in 1980s and I think the revenue is going to show that. That's going to be coming in. There is just nothing...there is no profit. Now I agree the sales, the income is the fairest way to go, but it probably will not be accepted. The only thing I think that is going to be accepted and not only by the farmers, but also our small towns. There is no amendment that is going to pass the voters if we don't make it simple. The 3-R plan will not pass the voters and then everything goes back on. I think we need to find a plan that is fair to all segments of our economy and I think the sales and income is that form. I think a tax on services, that's another one that needs to be brought into our economy or into our revenue. But this amendment is going to be very, very hard on small business and agriculture and I oppose the amendment. Thank you.

SPEAKER BAACK: Thank you, Senator Schellpeper. Senator Schmit, you're next.

SENATOR SCHMIT: Mr. President, members, I'll be very brief. I agree with Senator Schellpeper and I would hope that at some point in time that we recognize that if you cut off the roots of the tree, the tree is going to die and with all respect that I can possibly muster from my urban friends, you don't live off of government revenue. You can double the revenue of government and you can add new jobs through government services, but you do