

February 26, 1971

PRESIDENT: Move to bills on General File.

CLERK: Read title. LB 234

PRESIDENT: Senator Carpenter.

SENATOR CARPENTER: Could it be left until Monday which I have no objection. I move we lay it over until Monday.

PRESIDENT: Senator Carpenter asks for unanimous consent to lay over 234 until Monday. Hearing no objections, so granted. Move to LB206.

CLERK: Read title. LB 206

PRESIDENT: Senator Carpenter.

SENATOR CARPENTER: Mr. President, what this amendment does under the existing law, about the only people who have to pay a sales tax in the field of which this amendment covers, are those people who own residences or homes. I have no particular objection to the amendment by Senator, relative to the exception of nuclear power if this body decides to give the same consideration to those people who are now paying a sales tax on the power they use in their homes for whatever the purpose might be. It seems to me somewhere along the line we must be able to give some consideration to people who obviously are not here cannot be expected to be here, but they do in my judgment, maybe not in yours. to give them the same consideration the area of exemptions we give other people. To illustrate my own particular case; my power and gas bill for the last month was about \$3500. In my case because I'm engaged in a business which is exempted under the law, I don't have to pay the sales tax so I save about 75 or 80 dollars. The person who is, for example, in the next block who only has a home, he has to pay a sales tax in which I don't, even though it's against my own best personal interest I don't think it's right. So for that reason I ask that you adopt this amendment.

PRESIDENT: Is there anymore discussion on the Carpenter amendment. Senator Burbach.

SENATOR BURBACH: Mr. President, Members of the Legislature, I rise to oppose this motion. The sales tax of the Revenue Act of 67, was determined to be a consumer tax and this is what we're talking about and Senator Carpenter's amendment at this time, the individuals using electricity in their homes, is the consumer. The other instance, the Senator talked about the \$3500 he pays, this is not the end product, he uses this in his processing or as a service that he renders. The distinct difference is as in all other areas, the Revenue Act of 67, is defined as being consumer tax, therefore we cannot exempt those items that