

hits those people the worst. However, I do agree with some statements made by Senator Wesely that a tax on cigarettes that can be devoted, in part at least, to health care is a worthwhile thing. And we're seeing an opportunity to do that today, not on this bill in and of itself, but with the bill that follows LB 595, which would devote an additional 2 cents of the cigarette tax to cancer research. And I think certainly again I'm not a big fan of earmarking either. I think that you should keep taxes dedicated to general revenue sources whenever possible. But the fact is if a case could be made for earmarking, a case to any extent at all, you certainly can make a case for earmarking the cigarette tax for cancer research. I think there's...an indisputable link has been established scientifically between the use of cigarettes and the prevalence of lung cancer among the population. And I think anything we can do to channel dollars from the use of that product to research for cancer initiatives is a worthwhile goal, and I certainly can support an increase in the cigarette tax as long as a portion of that increase is being dedicated to cancer research. While I said, and as I stated, I'm not particularly a big fan of the cigarette tax as a general revenue source, but if we can dedicate a portion of that to cancer research, I can support the package of the two bills together. The second bill, I think, is extremely important when you start to talk about this issue, because it does channel the dollars in that fashion. The other thing I guess that strikes me about the excise tax on, not just cigarettes, but on alcohol and on other sins as well, is that we tend to be kind of schizophrenic when we talk about these taxes, in that on the one hand we want to raise revenue with them, on the other hand all people talk about them in the nature of discouraging consumption. I guess I would submit that as long as the product is legal, you have to fall on the side of using these taxes to raise revenue, primarily, even though I think people...it falls on the education side of things to make people aware of the risks that are associated with the use of these products, and we simply shouldn't use a tax as an economic hammer to tax a product out of existence. That's where I come now, I think when you're talking about increases at all, you need to talk about reasonable increases that don't have a severe impact on the people who primarily use these products and, as I said, those tend to be people in the lower socioeconomic strata of society. Thank you.

SPEAKER BAACK: Thank you, Senator Will. Senator Horgan.