

SENATOR JANSSEN: Madam Chair and members, I believe that the general philosophy of taxing of specific food items that require specific definitions is just not a fair taxation policy, regardless as to where the revenue generated are to be designated. It may sound and look good to earmark that revenue generated to assistant teachers' salaries but it is not a good taxation policy. Please help me and support the independent grocer and vote to defeat LB 98. Thank you.

PRESIDENT MOUL: Thank you, Senator Janssen. Senator Cudaback.

SENATOR CUDABACK: Madam President and members, I guess we all try to justify our reasons, our reasons for voting or not voting on an issue or up or down or whatever. But I guess, like I said before, in my opinion, this is one step closer to getting done what I have always wanted and specifically in the western part of the state we prefer a sales tax or income tax to certain property...or certain sales tax. For instance, on fertilizers, fertilizer is being taxed, for an example. You must buy fertilizer. You don't have to buy pop. Am I justifying it for that reason? I'm not sure, but anyway it's...I'm rationalizing it out. Where they're...like Senator Withem just said to Senator Jones here, on the teachers' salary, for instance, where they're talking about subsidizing teachers' salaries or they're subsidizing policemen or where we're subsidizing storekeepers or where we're subsidizing maintainer operators, I think this is a form of property tax relief. You might say, well, it isn't because it's not negotiation, it's not part of the process. But anytime you have a group of people that want to get into a certain level and they achieve that level then they are going to back off. They are going to not request such an increase from the boards, whoever gives them the dollars to start with. So if we're talking about teachers, I personally think that when they do reach that level, let's give them credit, I think they will quit asking for so much on the property tax side of it. So you can say what you want to but this does go for property tax relief and I think when they achieve their goal they will not ask so much from the local school board. So the pop tax is a form of property tax relief and I would just as soon that the state give them a hundred million dollars or whatever, that would be that much more property tax relief. I'm not sure everybody would agree with that but that's the way I feel. And so in rationalizing and justifying our votes here, I think this is one step closer to the way it should be. It's a small step but we should vote for this to help subsidize and and help our