

Minutes ago Senator Chambers and I were on opposite sides of an issue, and here we join ranks and are once again friends and on like-minded view on this particular issue. I would support the motion to reconsider the Ashford amendment that Senator Chambers has filed. As I have over the years, I have been very concerned about the erosion of state tax base, and have always supported efforts to maintain that base, and opposed those that might exempt out different elements of it. In looking back in this 1981 article that Senator Haberman ran around, at first I was shocked to look down at the vote and saw myself voting in favor at that time of the Omaha city sales tax issue, but as I read the article, it all came back to me, and it's, as somebody once said, *deja vu* all over again, because back in 1981 we faced the same situation where poor Omaha was held hostage over the issue of their sales tax. Our rural senators, who wanted to leverage it for some things that they wanted, and just as I did at that time and others did at that time, perhaps we'll have to do it again, ride to the rescue and try and save Omaha from having to go through that. I am not sure yet exactly how that plays out, but clearly we are in a situation where rural senators have seen an opportunity to bring on board this bill, the Omaha city sales tax issue, and they, I would think, if I were them in their situation with their perspective, want to take advantage of the situation to leverage this need and this desire to pursue the city sales tax to achieve other types of tax advantages that they have in mind. So here it is 1994, it looks awful similar to 1981, and we will see how the end result plays out. But I, for one, plan to ask for reconsideration and take the issue off the board so we don't see a situation where individuals are held hostage and into that problem that results from it and, again, in my view, good tax policy says don't do this, but politically I will be watching my friends from Omaha, and if they need some help and to avoid some worse tax policy, I think it is something I'd consider, but at this time, the better thing would be just to take the issue off the table so that temptation is removed, and I support the Chambers amendment.

PRESIDENT ROBAK: Thank you, Senator Wesely. Senator Chambers.

SENATOR CHAMBERS: Madam President and members of the Legislature, there is not much that can be said by me to explain why a sales tax is a bad and unfair tax, so I won't spend time talking about that. There has also been adequate discussion in the sense of everybody understanding how allowing the cities additional taxing authority with reference to the sales tax