

related subjects. They all deal with the issue of taxation. I believe Senator Lindsay's analysis of that is the correct one. We pass budget bills that have a number of different things in them. We pass trailer bills that have a number of different proposals in them. They are related in that they do deal with appropriations. Are the subject matters different and distinct? Absolutely, absolutely. When you build a hog barn in Mead and you spend money to fix up classrooms in Lincoln, those are separate and distinct issues but they are related because they happen to be appropriations. These all happen to be tax issues. You took out the only problem you would have had with the bill and that was health insurance. The human factor was stripped from the proposal and now the bill is clean. You don't have to worry about any, I don't think, any constitutional problems with it. I think the five-day provision that Senator Wickersham points that deals with the auditorium which has been around this body for two years, cigarette tax is not an issue that has not been addressed this year. It has been before committees. It is not something that just popped out of the air. It is also a component of that auditorium provision. It happens to be the funding mechanism, but it is a component of that and that auditorium issue as you all know has been here for the entire session. I do not believe that this proposal has any constitutional problems whatsoever. I think it is a number of issues that are tied together that deal with taxation. I think that the questions that are raised are probably good to be raised. Frankly, I don't find the bill to be the most attractive proposal in the world but I do know that it is one that allows us to get our job done, allows us to do our work and that's why it came together when it did. In response to Senator Wesely's question of asking folks to address what this means down the road, I think probably I would take Senator Crosby's comments to heart is that there are going to be some tough decisions down the road that probably the best thing that will come from this is that there will have to be a clear examination of the tax policy in this state, not just as it relates to personal property which is a local tax, but as it relates to sales and income which is where our funding sources are derived from and I believe that the proposals that find themselves in 961 are going to, in many cases, put a drain on the treasury and we're going to have to come back next year and examination what we actually tax, why we tax it and at what level we tax it? That I think is a good proposal. I think that is something that we've avoided far too long. It will be a long session. There will be time to properly do that. Senator Kristensen sits on