

April 15, 1994 LB 961

the Revenue Committee and he'll have, as does Senator Wickersham, and they will have the opportunity to address that issue, but there will be tough decisions. I agree with that, and folks will have to make those tough decisions because...

PRESIDENT ROBAK: One minute.

SENATOR HALL: ...you cannot, on the one hand, put these kinds of proposals out there and then be unwilling to fund them and be unwilling to raise the revenue necessary, put the taxes in place that will take care of them. I think that probably is one of the long-range effects of this, Senator Wesely, but I don't consider that to be a negative one. With that, I'm going to vote yes in support of LB 961 and I would urge other members to do the same. Thank you, Madam President.

PRESIDENT ROBAK: Thank you, Senator Hall. Senator Ashford, your light is next, followed by Senators Bromm, Wehrbein, Warner, Hillman, Robinson and Abboud.

SENATOR ASHFORD: Thank you, Madam President, members, I rise in opposition to the motion and in support of the underlying legislation, LB 961. A few comments I might make, one, on Senator Kristensen's point about constitutionality and it has been covered by Senator Lindsay and Senator Hall, and clearly the Supreme Court as late as 1992 made it quite clear that as long as the subject matter generally is taxation, that disparate revenue sources can be joined in one bill and...as long as the title is taxation and revenue and so clearly, under the decisions of our court, this bill is constitutional. Secondly, on the other issue raised by Senator Wickersham as Senator Hall pointed out, this issue has been before the body for two legislative sessions. Cigarette tax as a source of revenue has been before this year and last year certainly and there is no constitutional impediment on that basis. I also would like to respond to somewhat to what Senator Wickersham suggests and then to Senator Wesely as well. Senator Wickersham really challenged me, certainly Senator Warner did in a very positive way as they argued to me that sales tax was not the appropriate vehicle to use and Senator Wickersham made it quite clear in floor speeches that sales tax should not be used even if it was just a sales tax in Omaha and that another source was more appropriate. And that is, quite frankly, why we have been searching, and certainly in Senator Warner's very persuasive arguments to me about utilization of the sales tax