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staff opinion

State tax rate haunts special session

Editor's note: The Nebraska Legislature ended its special session Nov. 11, sending Gov. J. James Exon a package of three bills dealing with the state's financial bind.

Daily Nebraskan reporter Dick Piersol, who covered the special session, gives his analysis of the action.

Political decisions have a way of coming back to haunt those who make them. The Nebraska Legislature's decision last May not to pass Gov. J. James Exon's proposal for a 13 per cent state income tax rate was the poltergeist during the recently completed special session.

Had the Legislature passed that rate—indeed, if that body would assume tax rate-setting duties as readily as they appropriate and spend tax dollars—Sen. Loran Schmit's charge that "the governor plays us like an organ, with the press operating the bellows" might not hold true.

Exon had them coming and going.

He charged the Unicameral with cutting state agencies general fund budgets three per cent, allowing warrants to be issued to delay state payments to political subdivisions and establish priorities for those disbursements and authorizing the Board of Equalization to consider only actual estimated expenditures when setting 1976 tax rates.

Exon warned the senators that an increase in the state income tax rate from 12 to 16 per cent and an \$11 million general fund shortage in January was inevitable if the Legis-

lature failed to heed his words.

On the other hand, senators bombarded with testimony from city, county and school board representatives saying delayed payments to them would be passing the cash flow buck.

Many county officials testified they were already at mill levy maxima set by the Legislature, that if state payments were delayed, they, too, would have to issue warrants and be pushed into a fiscal wasteland.

Most state agencies, especially the university, made it clear that cutting their budgets nearly halfway through the fiscal year would be a stiff price to pay for others' mistakes.

The governor's code agencies, those directly under his control, bit the collective BB, smiled, and said, "Yeah, we can take it."

So the Legislature settled in and did what they do best. They worked out a reasonable compromise.

They mercifully exempted the university, state colleges, mental retardation programs (about the only unanimous—albeit very political—decision) and a few other lucky service agencies from the budget cuts.

That was not easy to do. Privately, senators said their constituents would rather see the university budget cut before any other agency. One young red-haired Omaha

senator (who happens to be on the charts with a bullet for the 2nd District congressional seat) said the university budget should have been cut six per cent.

Sen. Robert Clark and the Appropriations Committee worked out an acceptable monthly payment plan for political subdivisions, which mollified hand-wringing county commissioners and will reduce the possibilities of a general fund shortfall.

Sen. Douglas Bereuter, also on the Appropriations Committee, was responsible for a plan transferring idle capital construction money from revenue sharing and cigarette tax accounts to the general fund, further reducing the projected state cash flow shortage.

But it is hard to compete with a governor who has a much public approval as "Uncle Jim" (as he is fondly called in the statehouse).

He has the headlines again with the statement that the Legislature "mandated" the state income tax rate increase, from 12 to 15 per cent, approved Saturday by the Board of Equalization.

It all starts again in January with the opening of the Legislature's regular session. Do yourself a favor and sit in or watch Legislative Review on ETV, broadcast every night the Unicameral is in session.

Dick Piersol

to the editor



Dear editor,

As the representative body for graduate students at UNL, the Graduate Student Association (GSA) is extremely concerned about the recent statement made by Prof. Franklin Eldridge, president of the Faculty Senate, regarding graduate assistant absenteeism in class (Daily Nebraskan, Nov. 12).

Accordingly, on Nov. 12, the GSA unanimously passed a resolution protesting the statement.

Our organization believes the vast majority of graduate students take their teaching assignments and obligations seriously, and that Professor Eldridge's allegation that it is "graduate assistants who haven't learned what the world of work is like who don't meet with their classes" is an irresponsible misrepresentation of the graduate student body.

Cassie Hergenrader
GSA President

Unfounded and insulting

Dear editor,

As professorial and graduate student members of the English Dept., we find Franklin Eldridge's comment unfounded and insulting.

The English Dept. has 53 professorial and 62 graduate student staff members, and there has never been any evidence that, as Prof. Eldridge claims, "tenured faculty meet their classes" while graduate students do not.

As a matter of fact, the first year graduate assistant is too worried and insecure about doing a good job to skip his or her classes.

It is much more likely that any graduate assistant, who lacks the job security of a tenured professor, would lose his or her job for missing classes.

We believe Prof. Eldridge owes an apology to the overworked and underpaid graduate assistants who not only have to worry about their own academic progress, but also have to worry about meeting their students' needs.

The letter was signed by 82 graduate and professional faculty members from the UNL English Dept.

Imbecile acts

Dear editor,

Everywhere I look I see evidence that children are running rampant on this campus, little (or big) children who like to write and draw on walls, desks, chairs and sidewalks, instead of paper.

I remember getting spanked for similar activity when I was 3 years old.

Yet from the things drawn and written it is obvious that these children are attending college. They must think they are drawing attention to their particular causes.

Oh, and they are! Whenever I see names, class years or Greek signs splashed across beautiful library chairs, bulletin boards, etc., along with profane pictures or words, I try to imagine what kind of person would do such an imbecile act. I wonder what his peers are like and if they approve of

this "advertising."

Don't these jerks have the common horse sense to realize that they, along with me and every other student, are the ones who foot the bill for this destruction?

After seeing the front page of Friday's Daily Nebraskan, I begin to see truth in the saying: "Fools' names and fools' faces always appear in public places."

Steve Israel

World hunger

Dear editor,

It is regrettable that some issues require a major event to attract people's attention to the problem. Last year a growing concern for the world's hungry developed from the buildup to the World Food Conference in Rome.

The United Nations lists more nations in the "most seriously affected" category now than there were at the time of the World Food Conference.

Secretary of State Henry Kissinger challenged the Food

Conference to adopt plans that would help end hunger by 1985. Since the conference, our government has been slow in taking action to aid our country's hungry—let alone the world's.

The Concerned Pro Life Students are presenting a panel discussion Thursday on world hunger. We hope to fill the void that has existed this year on the issue of world hunger.

Dennis Hunt, President
Concerned Pro Life Students

Sports coverage

Dear editor,

Your coverage of club sports news during this semester has been excellent. In past years it has been next to nothing. Our club commends you.

University of Nebraska Rugby Football Club



vine street irregulars

Sidewalks are serious talk



By Michael Hilligoss

"You look a little tight, Yossarian," I observed, noting that he was on at least his sixth beer.

"I suppose so," he said. "I wrote my comps this week."

"Well then," I said, "I imagine that you're in no mood to discuss the academic aspects of graduate student life."

"Oh, so true! I'd much rather forget about all that business for a little while. How about something more serious?" he proposed.

"More serious?" I asked.

"Why yes," he said. "Let's talk about the recent incident of sidewalk defacement reported in the Daily Nebraskan last week. Did you read the Campus Police captain's harsh condemnation of those mischievous students?"

"You can't condone the wanton destruction of university property, can you?" I replied.

"It depends," he said. "Writing in wet cement is a rather special case. Actually, I think the creative energies of the students ought to be lauded rather than discouraged by Campus Police."

"You know," he said, "some social scientists hypothesize that man builds his basic societal values right into his environment. What we witnessed in those students who decorated the sidewalk is a threat to the values of

rigidity and order that are symbolized in smooth, clean sidewalks."

"That's quite a thesis," I said, counting Yossarian's seventh beer.

"Oh it doesn't stop there," he continued. "Consider Oldfather Hall. The dean's office is at the top and the students' lounge is at the bottom. What does that tell you about the order of things?"

"And look how most of the academic departments are partitioned off in their own little physical preserves. That tells you that we value ease of administration above ease of interdisciplinary communication."

"Try the Big Red stadium," I prompted, realizing that there was no stopping him now.

"Sure," he said, taking up the challenge. "How revealing of Nebraska values that the largest physical structure on campus is dedicated to football instead of academic education. But that's enough for now. Let's go on over to Casey's. I want you to meet some friends of mine."

As we left the Town Tavern, I couldn't help thinking Yossarian must have been disappointed that someone didn't ask him to discuss the social symbolism of architecture on a comp question. Perhaps next week he'll be back in his old frame of mind.