## Tax bill fails to win approval

By Gordon Johnson

An amended bill that would have removed sales tax from food sold in grocery stores failed to receive approval Tuesday for the second time in the 86th Legislature by a vote of 19-23.

Omaha Sen. David Newell, the bill's sponsor, attributed defeat of the bill last year to intensive lobbying by Gov. Charles Thone who favors raising the food sales tax credit from \$20 to \$26.

An amendment attached to LB16 Monday allowed for a delay in the implementation of the tax repeal until July 1, 1983. The amendment's purpose was to allow local and state governments a chance to find alternate sources of revenue.

Debate on the bill was delayed Monday because the voting machine was inoperable. As a result debate on LB16 carried over to the Tuesday session.

Newell said Monday that a sales tax on food hurts the poor more than the rich.

"This (LB16) would be an attempt to do away with

the most regressive taxes in history," Newell said.

Allowing a food tax credit of \$26 will not benefit the poor because so many of them neglect to file state income tax forms, he said.

"The reason we haven't been able to pass it (LB16) is because it is for the poor and those in need," Newell charged.

Omaha Mayor Al Veys said that a repeal of sales taxes on food would cost Omaha \$6 million annually. Newell

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however said the figure was closer to \$4 million.

According to figures released by Newell, the state brings in \$55 million each year in sales taxes on food and Lincoln makes almost \$2 million a year.

However, Newell pointed out that the state could lose \$26 million in revenue after the food sales tax credit is deducted from the total food sales tax receipts.

Omaha Sen. Ernie Chambers said he would support the bill, but that this version of the bill does not go far enough because it would repeal taxes on food sold for off premise comsumption and not all food.

"If food is essential for life, no food sales tax should

Many say that a few pennies here and there doesn't matter, but the few cents does matter to the poor,

Chambers asserted.

Sen. Bernice Labedz of Omaha said she did not like the idea of repealing the food sales tax because it may have to be made up with higher property taxes.

Omaha Sen. Patrick Venditte complained that the loss of revenue caused by a sales tax repeal would cause a large

worker layoff in Omaha.

Sen. Vard Johnson of Omaha also stood in support of

Newell's bill.

"I firmly believe that to tax food is to use food as a weapon against your people," Johnson said. "Food is being seen as a weapon against our poor people, our hurting people."

Under legislative rules, Newell has one more chance to bring the bill up for consideration on general file.

# Graduates must fill out applications

UNL students who are planning to receive their degrees this semester must fill out a graduate application by Feb.

The applications are used to place graduating students on the degree list and to order diplomes

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According to Shirley Thomsen, assistant director of

According to Shirley Thomsen, assistant director of Registration and Records, even though it may appear a student has enough requirements for graduation, the university cannot assume a student will graduate.

Graduate applications can be picked up at the information window in the Administration Building.

### Business heads B-Week guests

The UNL campus will host several top names in the business world Feb. 4 and 5 when the College of Business holds its fifth annual B-Week.

Earle B. Barnes, chairman of the board of Dow Chemical and Lewis Lehr, vice chairman and chief executive officer of the 3-M Corporation will be keynote speakers, according to Rick Dunagan, student chairman of B-Week.

Paul Stefanik, a retired market executive of Mobil Oil also will be speaking.

B-Week is a two-day forum featuring businesses and is designed to give students and faculty an opportunity to interact with the business community, Dunagan said.

B-Week will contain two parts.

The first features business representatives who will set up booths on the main floor lounge in the Nebraska Union.

The booths will be open from 10:45 to noon, 1:30 to 5 p.m. and 6:30 to 8 p.m. on Monday, and 10 to noon and 1:30 to 5 p.m. on Tuesday.

The second phase concerns the guest speakers. Barnes will hold a question and answer session Monday from 2.3 p.m. on the third floor lounge of the CBA Building. Stefanik also will hold a question and answer session as well as lecture on the energy crisis on Monday from 12:30 to 2:30 p.m. in the Union Ballroom.

Lehr will give a talk from 9:30 to 10:45 a.m. Tuesday in the CBA Auditorium. He will speak on the "Global Role of Multi-National Companies."

Barnes recieved his master's from NU in 1940, and Lehr received his bachelor's degree in chemistry from NU.

"When he (Lehr) started with 3-M in the late 1940s, they were making one-hundred million dollars a year. Now they're making \$100 million a week," said Dunagan.

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