

Daily Nebraskan

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University of Nebraska-Lincoln

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Weather: Sunny and warmer today with a high of 39 (4C). Tonight won't be quite as cold with a low of 28 (-2C). Look for a nice day on Wednesday with a high of 48 (9C).

Bob Brubecher/Daily Nebraskan

Bench warmers boost Husker's success...Page 7

If you've got the time, we've got the...Page 10

Businesses object to service sales tax

By Brad Gifford
Senior Reporter

Representatives of several service-oriented businesses and some of their customers told state senators Monday that a sales tax on services would eventually hurt Nebraska's economy.

The Legislature's Revenue Committee heard testimony on three bills that would bolster state coffers by either implementing a broad sales tax on services or by eliminating exemptions in the current sales tax code.

Chairman Vard Johnson of Omaha and Sen. John DeCamp of Neligh lobbied their colleagues for a broad tax. Johnson said his plan, which guided Nebraska to adopt its first sales tax in 1967, also advised the state to tax services as well as tangible goods. Of the 45 states that charge a sales tax, 22, including Nebraska, do not collect on services. Johnson said his plan, which he estimated would save \$30 million in its first year and \$90 million thereafter, would bring Nebraska more in line with neighboring states.

A Department of Revenue study

showed that Nebraska could have collected \$44 million this year if it would tax all services. That is what DeCamp wants to do.

"Either go for it all the way and provide really significant property tax relief or forget it all together," DeCamp said.

Gov. Bob Kerrey testified in favor of LB715, which would eliminate 13 categories of current sales tax exemptions. Kerrey estimated that closing these "loopholes" would save about \$44 million annually. Eliminating the exemptions would form a broad sales tax base similar to the one in DeCamp's LB186.

The major fault in the exemptions, Kerrey said, is that most people don't know about or participate in the tax reductions. And, he said, there is no way to verify whether a business is being honest on its tax statements.

John Decker of the Nebraska Association of Commerce and Industry said businesses would be unduly burdened if asked to document every expenditure written off as an exemption. He also said the Department of Revenue, which would mon-

itor businesses, would have to do a job it shouldn't have to.

"I think revenue's job is to find people who are doing it wrong, not to make people prove they are doing it right," Decker said.

Bryce Neidig, Nebraska Farm Bureau Federation president, said a broad sales tax would hurt farmers and ranchers more than any other economic class because they cannot pass the tax to consumers.

Duane Acklie of the Lincoln Chamber of Commerce said that since agriculture is already in economic despair, the state must make every effort to attract new business.

"If agriculture cannot continue to support the state as it has in the past, then we simply can't shift all those costs to existing businesses," Acklie said.

Decker said that if Nebraska approves a broad sales tax, businesses will locate in and buy goods from other states.

"At 3.5 percent, 4.5 percent of 5 percent on the purchase of an item, there's no reason to buy it in Nebraska," he said. "Unfortunately, that is reality."

\$100,000 more

Program suspension fills research coffer

By Gene Gentrup
Senior Reporter

Suspension of UNL's faculty leave program last year meant an extra \$100,000 in research funds for the university in the 1983-84 school year — offsetting a \$16,000 decrease in state support for research, a university official said Monday. The money saved is being used in five other research areas at UNL.

James Carr, chairman of the university research council, said the program, which allows a faculty member to conduct research away from the university for one semester while still receiving full-time pay, was eliminated because it was "too expensive." He said the program, which also allows a leave of absence for two semesters at half pay, meant expenditures of over \$150,000 for 10 faculty members with an average salary of \$30,000.

Carr said the ability to finance the five research programs was decreasing, so the faculty leave program was "suspended," meaning it could be reinstated at any time.

"To reinstate the program, we would need an increase in excess of \$100,000,"

Carr said. "I honestly don't see that happening."

Carr said the extra money is being used to help finance faculty summer fellowships, the visiting scholars program, faculty trips to scholarly meetings, grants-in-aid research and the Montgomery lecture series.

Earl Freise, assistant vice chancellor of UNL research, said the suspended program is one factor discouraging UNL faculty from applying for research funds. Other problems discouraging faculty from applying are lack of time due to increasing teaching responsibilities, lack of funds to support research costs, and the "perception that their efforts are not rewarded appropriately through salary, promotion, and tenure positions," Freise said.

"We've got to convince our faculty that research is important... we've got to advocate and support our strong features at UNL," he said.

Carr said the state must take a stronger interest in university research.

"The legislature doesn't recognize the difference between the university and a state college," Carr said.

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Hevin' a ball...

Juggler Tim Burke, a junior advertising major, entertains the lunch crowd in The Crib at the Nebraska Union on Monday as part of the Arts and Science Days festivities. Today's activities include a talk by career specialist Howard Figler at 8 p.m. in the Nebraska Union Centennial Room on career opportunities for liberal arts and sciences graduates.

Mark Davis/Daily Nebraskan

CRIB PERFORMANCES

MONDAY 3/4: THE JUGGLING 11:30
TUESDAY 3/5: GUITAR & VOCA 12:30

credits from

Trip provides insight

Professor says Cuban women gain equality

By Loraine Kennedy
Staff Reporter

Cuba is only 83 miles south of the United States, yet it remains perhaps our most distant neighbor, according to a UNL instructor who recently returned from a research tour of the Latin American country.

Moira Ferguson, associate professor of English at UNL, participated in the 10-day tour of Cuba along with nine other journalists and women's studies professors.

Ferguson said she saw and learned much during the trip, especially in areas concerning women.

Since the revolution in 1959, the role of women in Cuban society has changed drastically, Ferguson said. Cubans are now committed to the goal of absolute equality between men and women.

Under a legal act known as the "family code," men and women share domestic responsibilities. The act also stresses the importance of the full integration of women into the work force. Ferguson said she saw many indications of success.

"It's refreshing to see a country dead serious about women's equality from top down to bottom up."

There seemed to be little difference between theory and practice in women's equality, she said.

Women make up 40 percent of the work force under conditions of equal pay for equal work. Women are moving to traditionally male-dominated professions. On a visit to a cement factory, Ferguson saw women doing heavy industrial work. At a maternity hospital, the top position was held by a woman gynecologist. Out of 16,000 doctors in Cuba, one-third are women, including specialists. Conversely, men are being encouraged to do nursing, teaching and secretarial work.

Many special programs have been developed to help women get into the work force. Day-care facilities are provided, night classes are offered and quotas are set for the number of women working in factories.

The group primarily responsible for this push toward equality is the Federation of Cuban Women. The FMC began in 1960 under Vilma Espin, a heroine of the revolution. Eighty three percent of Cuban women belong to this self-supporting, grassroots group. While there, Ferguson participated in a local FMC block meeting.

"It was good to see the strength of the women, a good feeling," she said.

Some interesting aspects of the tour included visiting the "grocery store." All Cubans, even children, have ration cards which entitle them to all the staples at minimal cost. This includes such items as eggs, milk, meat, vegetables and fruits.

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