

after January 1, 1986", and so on, and they will be treated as the others are that we have already put into place. Now if you will note, it does not say, "shall", it says "may". In other words, this is at the option or the approval of the city or village involved. So it is not something that they have to do. Now I want to review for you just one second very quickly. The basic concept is to defer the tax to the employee. And if you remember, we made the point that this was one of the things that we could do at very little cost to either state or federal government or county government for the benefit of the employees of government during a time when we are not going to be looking at very many things that we can give to the employees. It does cut down a small amount on the taxable income in regard to the state income tax and the federal income tax, but it is a small amount to us. It is a large amount to the employees over a period of time. It is a benefit that will keep some of our better employees working for the public. Mr. President, I move the adoption of the amendment.

PRESIDENT: Is there further discussion on the amendment? If not, the motion is to adopt the Harris amendment. All those in favor vote aye, opposed vote nay. We are voting on a motion offered by Senator Harris to amend LB 353. Please record your vote. The Chair would ask the cooperation of the membership on Select File, if you could stand by and help us push through as we adopt or revoke these amendments. We are voting on an amendment offered by Senator Harris to LB 353. Please record your vote. Please record your vote to the Harris amendment to LB 353. Have you all voted? The Clerk will record.

CLERK: 25 ayes, 0 nays, Mr. President, on adoption of Senator Harris's second amendment.

PRESIDENT: The amendment is adopted.

CLERK: I have nothing further on the bill, Mr. President.

PRESIDENT: Do you want to move the bill, Senator Harris? Move the bill to advance from Select File?

SENATOR HARRIS: Yes, Mr. President, I move that the bill be advanced from Select File. Thank you.

PRESIDENT: The question is to advance the bill from Select