

should probably be through with the appropriation bills. I know this is probably the worst time for me to bring up a homestead exemption for the elderly, the handicapped and the war veterans, but it is something that has to be done and especially in a few counties in this state. When I opened with my remarks I told you that Douglas County gave outstate at least 73 percent of the vote for Amendment 4 because they realized the farmer did need a break even though they weren't getting a tax break they were getting the status quo. This is what I am asking for for the elderly and the handicapped and the war veterans. Many of them will just receive what they received before, an exemption of the property tax because they are low income. We also in Douglas County, Sarpy County, Lancaster County was very, very, very high percentage approved of Amendment 300 because they felt that outstate we should give the family farm a chance to make it. We're asking now for the elderly and I am talking about low income. The fiscal note is so deceiving. They did not take into consideration totally, Douglas County. Let me tell you, and I think Senator Nelson alluded to it a little bit. There are many, many railroad retirement people that have been receiving the homestead exemption. They will now go back on the tax rolls. We're not doing anything about those because their income will be taxable to the federal government. Senator Nelson read you some of the exemptions in the computation of tax that the advantages some of the elderly would be receiving in their adjusted gross income. Can you imagine anyone under the income of \$8,400 and getting down there because of expenses directly incurred in carrying a trade or business? We're talking about people over 65 with very few, maybe a dozen that might have a trade or business and still getting the homestead exemption, reimbursed expenses in connection with employment. If they were working they certainly got wages and they certainly would not be even applying for a homestead exemption because there is an income limitation, traveling expenses, including meals and lodging. I can't imagine anybody that is getting a homestead exemption also showing traveling expenses including cost of meals and lodging unless they're still in business and chairman of the board and not receiving any wages, transportation expenses and performing services as an employee. If they are working they are filing an income tax. Most of the people I'm talking about don't even file an income tax. They used to file a state income tax just to get the food sales tax credit, the long-term capital gain deduction. If they sell