

expansion, but the prime reason, the policy reason is that the throwback rule as proposed to be implemented in 559 is just simply consistent with the sales only apportionment method, that that was enacted in 19, what, '87, LB 772, and it's, first of all, it's that policy issue of that to be consistent with that type of a corporate tax on multistate corporations, and it is be consistent. Why the throwback was thrown into the bill in 1972, I do...I just simply do not know. The only thing I have ever read was someone made a comment that the...that income ought to be taxed somewhere, and that may have been the rationale for it at the time. I have no idea, but, as a matter of tax policy, the provisions in 77...in 559 is consistent with that general tax policy that's recognized across the country. So, therefore, I think it is perfectly appropriate for 559 to be enacted, whether or not you want to delay it a year to fund the campaign legislation is an issue that each of you can address as you see fit, but as far as the basic legislation, itself, it ought to be enacted. It is consistent with good tax policy, and it's being phased in...that was being phased in to ease the loss of the revenue as far as the General Fund, and I would argue to maintain that phasing in the provisions, but whether you want to delay it another year before it commences to take effect is something you would probably all need to decide. Actually, it's an issue of whether you are going to take a million, six out of the General Fund one way or the other. I'll let you make that decision.

**SPEAKER WITHEM:** Thank you, Senator Warner. Senator Brashear.

**SENATOR BRASHEAR:** Mr. Speaker, members of the Legislature, certainly I approach this with some trepidation when Senator Beutler, who has toiled in the vineyard so long with regard to campaign reform, then indicates that he is going to support the repeal of the throwback tax, if it comes to final form acceptably, it is difficult sometimes but I'm forced to point out that this is dealing with campaign finance. It is the appropriation of \$1.6 million with no...I mean we've gone from being told that \$50,000 would be sufficient to now we are going to do \$1.6 million, and I think maybe we are trying too hard. And so I, with appreciation for the indication of support and great respect, I feel compelled to object to the consideration of this amendment as not being germane also, and would ask for the ruling of the Chair.

**SPEAKER WITHEM:** Thank you, Senator Brashear. You are asking