

SENATOR BRASHEAR: At that point we're talking about the number of employees. It's above that line, the multiple factor is the average employee compensation for the project.

SENATOR CHAMBERS: Why do we talk about equivalent new employees instead of just new employees, if we mean actual people? Equivalent, to me, means something that's equal to or the same as, rather than the thing itself. So why do we say equivalent new employees, instead of new employees, if it means the same thing as the actual number of people? This means something different from the actual number of people, doesn't it?

SENATOR BRASHEAR: Only in the sense, Senator Chambers, this is an attempt to be precise. In calculating these kinds of things you would not want someone to be able to use 100 part-time employees that only worked 20 hours a week, that's 50 FTEs.

SPEAKER WITHEM: Time. Senator Brashear. Senator Lynch.

SENATOR LYNCH: Mr. Speaker and members, I haven't talked on this issue yet because, to be completely frank, for most lay people the kind of tax debate going on right now is probably best understand by CPAs and other folks. But on the other hand, I am curious about something. If Kermit would answer a question, I'd appreciate it.

SENATOR BRASHEAR: Yes, Senator.

SENATOR LYNCH: We all understood, after the Micron bill was passed and we had it in our hands, that the alcohol plant, up in Blair, that already had and took advantage of I think significant tax breaks, saw a loophole and took advantage of additional tax breaks. And we talked about this before, so I won't ask you whether it's true or not. And you mentioned to me that you took out of this bill that section of the law that provided those tax breaks, and that kind of a break would not happen again with this LB 1368. Is that right?

SENATOR BRASHEAR: We've had all these discussion, Senator Lynch, but I must say honestly, I believe we're merging things we've talked about. I don't know what "loophole", or opportunity, or however you want to characterize it Cargill utilized, and I cannot represent to you that I changed. I can