

all to be under the plan versus the counties being opting in or not into the plan. You have to go by system to get into this. This is an IRS ruling so we have opted last year to include these systems, state employees, county employees, State Patrol, judges, Omaha school employees and these are all individual systems, and then the police and firefighters from first class cities. These are systems that are all entities unto themselves and they include all the employees under that classification and similarly, school retirement outside of Omaha is a system, and so we are not talking about separating out the different school districts or the different classes of schools. It doesn't matter. They are all under one system, that is the school system. So they are all going to be under this pickup because you have to do it system by system. You can't apply to the IRS and say, well, some of our employees under the system will be under this and some will not. They will reject it. It is either all or none. And so you can have that option for Lancaster and Douglas Counties because Lancaster County has their own system, Douglas County has their own system and then when they apply, if they choose to apply, that is their choice but their system would be intact. And I am trying to say that the system has to be all together on this application or none will be approved. I also would like to suggest, in talking to Senator Warner, I want to emphasize this type of pickup is already available to private employees and has been in effect for some time. A while back the federal government said, well, this isn't really fair to our public employees, we do it for private but not public, so they said a public employee should have the same treatment under our tax code. And so we adopted these bills last year and now we are saying these other public employees that didn't get included last year ought to have the same treatment as these other public employees that were approved last year. So this is an equity question to include everybody across the board. It is really not fair to have one included and not another and so that is why the bill has been drafted and is before you today. I don't know if Senator Harris wants more time.

PRESIDENT: Senator...

SENATOR HARRIS: Yes, I would like to close, Mr. President. Members of the Legislature, I think that everyone is cognizant of the fact that we have a problem in the State of Nebraska economically. Without going into great detail at