

processing versus related utilities; in other words, the corporate offices that are in a wing alongside. By the way, the way the bill reads if you have a plant, for example, that is manufacturing widgets, or whatever you want to talk about, and they are heating and lighting that plant, and the corporate offices are right alongside, under a separate meter, or with the same meter, that as long as the use is over 50 percent for the manufacture of that product that the entire plant operation, those utilities that are heating, lighting, cooling, running water to the offices adjacent will fall into a total exemption category. It was confusing to me when I read this use directly. I want it to be on the record that it is the intention of this interpretation, the intention of the Department of Revenue, the intention of me, personally, passing this bill. I would just offer that if anybody believes this is not the intent that we have that on the record because I think it is fairly clear here. I wanted to have that in the record because I'm hoping that we will not bring this bill back for an amendment. I hope we will read it today and pass it. I wanted to have this interpretation on the record. Thank you, Mr. Speaker.

SPEAKER NICHOL: Senator Abboud, please.

SENATOR ABOUD: Mr. President and colleagues, I rise to support Senator Wiley Remmers' amendment. I'm going to be handing out a couple sheets of paper. One of them comes from a study that was done by the accounting firm of Alexander Grant. Now what this accounting firm did was took a survey of all the industries across the nation. They looked at a number of different factors to attracting industry into the State of Nebraska. Now the number one factor viewed by industry across the nation, by manufacturers across the nation, was energy costs. Energy costs were ahead of unionization, they were ahead of wages, they were ahead of workmen's compensation rates, man hours lost, taxes. They have a list here of about 20 different factors, debt, hours worked, everything. Energy costs were right at the top. LB 715 deals with one particular topic and that topic is increasing energy costs to businesses and manufacturers throughout the State of Nebraska. That is what this bill deals with. What this bill will do, it will increase taxes upon these businesses in the form of higher energy costs. What we have seen in the State of Nebraska, and particularly in my district, is a skyrocketing of energy costs. Natural gas has increased over 420 percent in the