

isn't really our intent and if the qualifications of investing a hundred thousand and creating at least two new jobs is met, there is no reason it should just be limited to feedlots. So I would be agreeable to the Vickers amendment. Again, I understand Senator Johnson's question, but you would have to meet certain qualifications to come under this. You would have to make the investment and create the jobs and so we are trying to make that as broad as possible. If you create jobs, that is what we want in this state, more jobs and more investment in business. And so I would agree to the Vickers amendment.

SENATOR CARSTEN: Thank you. Senator Vard Johnson, did you want to talk on the amendment again? Your light came back on. Anyone else to speak on the Vickers amendment? If not, Senator Vickers, would you like to close, please.

SENATOR VICKERS: Thank you, Mr. President. Mr. President and members, in response to Senator Johnson, I think that the concern that he raises is already there in the bill. If he has that concern, I am not changing that. I am not changing it because, as I read it, the feeding of livestock at a feedlot and then back further in the bill where it says, "only investment in improvements to real property and tangible personal property that are depreciable under the Internal Revenue Code" shall be considered to my knowledge cattle are probably depreciable even if they are cattle in a feedlot. So...and I know Senator Johnson and I have sat through hours of discussion on the Initiative 300 debate about cattle in feedlots. But it seems to me, and I am not going to say that it is good or bad public policy, LB 1124, I have not been a great supporter of those kinds of policies in the past, but the fact is if it is going to pass, it ought to be applied evenly across the board. And I think it is unfair to say to an individual who might invest a \$100,000 in cattle or equipment that they can qualify and hire two new people, that they can qualify if they have a feedlot, and then turn around and say to the rancher, who invests a \$100,000 in cattle or equipment, hires two new people, that they don't qualify. I think that is extremely unfair, particularly when they are both engaged in the same business that is of raising meat. So I ask you to adopt the amendment. Thank you, Mr. President.

SENATOR CARSTEN: The question is the adoption of the Vickers amendment to LB 1124. All those in favor will vote