

and come back to us as citizens of this state many times over. But you have to give them that incentive.

SENATOR CARSTEN: One minute.

SENATOR HARRIS: Now speaking from a businessman's standpoint, I assure you that when we get ready to make a business decision 100 percent of the time we figure out the tax consequences. Sometimes those tax consequences make the decision for us. Here is a tax credit. Here is a depreciation schedule. Here is something that is going to benefit us. Now I agree it's going to cost some money. It's already spoken to, it's already built into the issue. But I also point out to you that it is going to create activity and jobs for this state, which we sorely need. I strongly urge you to support this particular piece of what I call work legislation. Let's get some people in Nebraska to work. Let's give the incentives that will put people to work. Thank you.

SENATOR CARSTEN: Thank you, Senator Harris. Senator Nelson, please, on the bill as amended.

SENATOR NELSON: Mr. President, I had just turned my light off. I had some questions of Senator Hefner, and I asked him, so I will pass at this time. Thanks.

SENATOR CARSTEN: Thank you, Senator Nelson. Senator Vard Johnson, please, on the bill.

SENATOR V. JOHNSON: Mr. President and members of the Legislature, sometimes I feel like the voice in the wilderness. I shouldn't use any biblical analogies, however. Every year I pass literature out from noted scholars and noted economists that talk about the effect of tax incentives on job creation and job development in state after state. And the literature is uniform, it is absolutely uniform. There is just no deviation from the literature. The literature says that tax incentives simply erode state taxes. They erode state taxes and they don't create the jobs. It is just absolutely uniform. But it doesn't seem to make much difference because we want to believe, or as Dave Domina would say you've got to believe. We want to believe that if we provide this break we are going to get more jobs, just provide this break. Well, then I pass out charts which show what's happened at the federal