

whatever. Now they are going to be told you are not going to get the refund you counted on, or you are going to be paying more than we told you in the beginning. Thank you, Mr. Chairman.

SPEAKER NICHOL: Senator DeCamp, please.

SENATOR DECAMP: (Response inaudible.)

SPEAKER NICHOL: Question has been called. Do I see five hands? I do. The question is, shall debate cease? All those in favor vote aye, opposed nay. Record, Mr. Clerk, please.

CLERK: 26 ayes, 0 nays to cease debate, Mr. President.

SPEAKER NICHOL: Debate has ceased. Senator Warner, did you wish to close?

SENATOR WARNER: Mr. President, members of the Legislature, again I would urge the bill be advanced. Senator Beutler indicated there will be coming a recommendation from the Attorney General as to which vehicle would be the most appropriate. For those reasons they both need to be advanced now. But there are a couple of other things I would like to comment about, one on the retroactive aspect itself. I rather suspect that we all would agree that retroactive changes in income tax will be how it will always be in the future since the rate is changed by the Legislature. If a change is going to be made, up or down, the change is going to be during the course of a session, and hence retroactive to the first of the year. Another reason for that, even projections will not be available until January compared to the old system when they were available about six weeks sooner. So that in itself is a matter of fact that will be occurring from this point forward. The other issue, even with the enactment of either LB 10 or 35, we are going to be dealing with an extremely tight budget revenue situation come the '86 session. In a sense all we are talking about is whether the state will have a beginning balance or not on July 1, or a negative balance on July 1. The alternative not to do anything during the Special Session, it is inevitable that you are talking about much more substantial tax increases next time, or much more substantial cuts, or both. I'd urge that the bill be advanced at this point, and at least until we see