

the small business is not important in Nebraska or that the farmer or the crop spraying and whatever tax benefits that we give? Sure, I will admit that Omaha gained tremendously, maybe, in LB 775, but I don't see that their growth in any statistics would prove that out. That 37.5 million that we're talking about now will be passed on again to the backs of the small business person or some other business and to the rural communities. That back can no longer carry it. To stand here on the floor and say, well, so what, we made a promise, we'll come back in again, look at the balance sheets. Do your homework. See who gets what benefits. I have a problem in this particular part of it because they can fly the jets around any way they want to. They can put the computer in any place that they want to, so we're not talking about equipment that is somewhat place bound. So in that respect, I don't know as it makes a lot of difference, but when we get back down to the fact that, say, we just keep continue to give and give and give and take it away from the back of the average person up and down the street or that average small business, I think it's time to say a halt and I might relate this to you. When I was back to the National Council of State Legislators I sat in on a session on budget. Only one thing that was mentioned in tax policy of the 49 states, that was Nebraska's LB 775 is horrendous. The poorest tax policy that we have seen. There were no other comments. I didn't even mention I was from Nebraska. So I think that we need to address the whole issue and take the big picture in mind, but that was, I will tell you, that was singled out as the poorest tax policy that any nation or any state could develop. They didn't mention any tax policies of any other state. So I think it's time that we do address it and that we don't get carried away, we try to make this as fair and as equitable as we can and if this small amount is part of what we need to do, I don't think it's going to help a lot because, as I say, they can move them around as they please and if I recall, this was somewhere like a 2.8 or a \$2.9 million amount. So not a big amount, but it is part of the tax picture.

SPEAKER BAACK: Thank you, Senator Nelson. Senator Moore.

SENATOR MOORE: Well, Mr. Speaker and members, I'm amazed at how quickly the conversation can degenerate when the shoe is on the other foot. I listened to Senator Horgan and Senator Abboud talk about, my gosh, you can't do this, it would affect business. My gosh, you put these things back on the tax rolls, it may scare people out of the state. You know, but when I say