

everyday to get back and forth to work on a bus, and you have to stick to that schedule. You cannot digress or you won't get home maybe for hours after you planned to. So from that point of view, the one thing I don't like about this amendment is the \$45,000 bracket. I think that...and I don't know where to start on that particular thing, because it just, people who work, who have the husband and wife who work in the family, and try to keep things going, that income tax hurts them and it hurts them badly when you raise the rate. So at the moment, I will probably not vote for this amendment, but I am glad it came up at least because I think we needed to talk about sales and income tax today. Thank you.

SPEAKER BAACK: Thank you, Senator Crosby. Senator Schmit.

SENATOR SCHMIT: Thank you, Mr. President and members. I appreciate the remarks by Senator Crosby. I think that it is important that we remember that we do not try to blame each other. It is awfully easy to say, well, certain segments were paying this tax, therefore, they should continue to pay it. Does it ever occur to anyone that at one point in time it was determined that those businesses, those farmers, and those entities that were paying the personal tax were paying an unjust, unfair tax, were being taxed? I had a young man stand at one of my tax meetings and I won't use his name right now because he works for the University of Nebraska, and he said, you know, I think maybe what we ought to do is put a value upon my college education. He said, I use my college education as a source of income. He said my cowherd also brings in income, so you want to tax my cowherd, and you want to tax the income I make off of the cowherd. If you are going to do that, he said, let's put a tax on college education. So I suggested 40 grand on a bachelor's, about 75 or 80 on a master's and 150 on a Phd., and probably 300,000 on an MD., would be a good start. I doubt that that amendment would go very far, but the point is this. Everything we do generates income of one type or another. Senator Crosby is right, 45,000 is not a lot of money. I would suggest it is probably two times or maybe two and a half times what the average income is in rural Nebraska, among not farmers necessarily, but among the many people who live in the small communities in my state, in my area. That is not much money but they get by, and I am like the rest of you. I do not like to burden those persons with an unfair portion of the tax, but the many kinds of meetings that I have had in the past months, I have received two recommendations from my constituents. They