

as a technical amendment, because it does have some substance. But when I first saw the proposal I was concerned about the requirement for quarterly reporting. If you work through the numbers on this, and you find out that you're a self-employed person, and you have 40 hours a week attributed to your self-employment, and you're the only one working in the shop, that every quarter you would be required to send to the State of Nebraska a check in the amount of \$6.08. Well, obviously, if you're only one employee and you're sending in a check for \$6.08 the cost of doing that, and the cost to the state of processing your return wipe out the \$6.08. That simply made no sense to me. So the amendment strikes the requirement that you file the quarterly reports and substitutes instead authorization for the Department of Revenue to adopt rules and regulations concerning reporting. And I would hope that ultimately those rules and regulations would come out in such a fashion that if you had a de minimis amount of tax to pay, let's say something under \$100, that you did not have to file a report until the end of the year. That would save administrative costs, and I think a considerable amount of anguish and disenchantment amongst those folks who have only one employee, or very small numbers of employees.

SPEAKER BAACK: Thank you, Senator Wickersham. I have a number of speakers. I will check to see if you wish to speak to the Wickersham amendment. Senator Schmit.

SENATOR SCHMIT: Mr. President, members, I'm going to speak to this, because it gives me as good an opportunity as any to speak, and I may never get to speak if I want until I find something I like. And I think that it's important that Senator Wickersham has pointed out one of the most objectionable parts of this bill...this amendment, and most of the bill, as far as that goes, is the apparent inability to know just how much it's going to cost to administer the various proposals. There was a time when the payment of taxes was relatively simple. But today, notwithstanding the fact that the payment of taxes has become more burdensome and more odious, we continue to make it more complicated, and make it more difficult for business, and industry, and agriculture, and the average individual to know where they're at. I certainly would appreciate, I would support Senator Wickersham's amendment. I hope, Senator Wickersham, that it does not make it that much more acceptable, I guess, that the amendment will pass and that 829 will pass. I want to say this, I don't blame the Revenue Committee, do not blame