

I suggested a long time ago you cannot possibly fashion any kind of plan, temporary, permanent, constitutional amendment or what have you, under this kind of a gun. I said early in the session that there ought to be a breathing period, there ought to be a time out, there ought to be a recess while we get together and try to work these things out. Senator Hall has tried to do that by calling in the Revenue Committee and inviting us to come in. He doesn't get any response, and I know that is true mostly because none of us know what the latest plan is, or whose idea might get 25 votes. This is a dangerous way to play the tax game, ladies and gentlemen. It makes Russian Roulette look like a guaranteed living, and I think that we all will find that...

SPEAKER BAACK: Time.

SENATOR SCHMIT: ...out, if in fact we adopt this. I would support the Wickersham proposal, and I'm still opposed to the amendment.

SPEAKER BAACK: Thank you, Senator Schmit. Senator Hefner, did you wish to speak to the Wickersham amendment?

SENATOR HEFNER: Mr. President and members of the body, I'm like Senator Schmit, I'd rather talk to the Hall-Warner amendment, but I'll talk to the Wickersham amendment, too. This would probably be a little better, but I'm not still enthused to it because I don't think the employer occupation tax is the way to go. It will be doggone hard on small business, and I imagine it will be hard on big business, too. But here, just a few years ago, we passed tax incentive for hiring extra people. If you created so many new jobs you got a tax credit. Now we're coming back and charging them 80 to 100 dollars more for each employee. So we're doing just the opposite, folks. And this could cause higher unemployment rates in Nebraska, because if an employer is on a marginal basis and has the option of hiring another person or not, well, he'll choose not to hire that other person, because as you go up and down main street in these small towns, every time you pass through you see another business boarded up. And this will just accelerate that. And you say, well, maybe only mom and pop are working. Well, maybe that's true. But in this bill, as I understand it, there would still be a self-employment tax to pay, and that would be the same amount. In this bill, I think it's a little over 80 bucks, but in some of the other versions I've seen it's around 100. I see in this amendment we exempt government employees. But what about the