

matter how large or small in terms of the occupation tax for that corporation. I would prefer that this applied to nonprofits as well. I think that it's important that we collect some remuneration from those folks for purposes of the ability to claim that corporate status, especially a not-for-profit status in the state, and I don't think that the figures in here are that onerous. So it's not an issue for me of the tax is too high, I would even argue that it's probably not high enough and my concern is is that it does not go on into the future. This should be a permanent change that we make. It is one that does address those people who were paying the personal property tax prior to the change in LB 1063, but it does it for a two-year period. It is, I believe, less than honest in its approach as far as the revenue hole that we're trying to close. If we have a revenue hole there, it is one that's going to stay there on into the future. The cash flow situation and the money out of the reserve is not, I don't believe, a one-time problem, if you will, or a two-year problem as laid out in the amendment before us by Senator Landis. I don't believe though that the structure of the amendment itself is all that bad. I don't think there is any problem with upping from \$13 our occupation tax to a graduated scale as is laid out here. The real problem is is that it purports to correct a problem that we argue is only going to be here for two years. I don't believe that. I think the problem is not going to go away in two years. I think the problem is going to gradually become worse in terms of the revenue that won't be raised under LB 1063 and I guarantee you that we will be back here not doing \$2.2 million changes but probably doing \$20.2 million changes in terms of revenue because the receipts won't be there. They weren't there when we debated LB 1063. They weren't justified by numbers. They were a guess, at best. Never did get an answer from the Department of Revenue how much, what percentage of personal property is represented in a depreciated manner. And that question was asked sometime last year during the discussion of the 3-R Committee. And I was going to ask, I think it was Senator Hefner who said...

SENATOR CONWAY: One minute.

SENATOR HALL: ...that they had had discussions on an earlier amendment with the legal counsel for the Department of Revenue. I was going to ask him, just out of curiosity, what that individual's name was. I had never met him. But that might have belabored the issue a little. In this case, the problem I see with Senator Landis's amendment is that it doesn't go on