

that, I would ask your support of this final section of the amendment.

PRESIDENT ROBAK: Thank you, Senator McKenzie. Senator Hall.

SENATOR HALL: Thank you, Madam President and members. I lied. The issue of, and, Senator McKenzie, I did not mean to speak to the issue of income tax as it relates to farmers. We all have the ability to do that. Somebody can manipulate their income in a number of different ways, but yet your own comments were that we are putting in place a tax credit and allowing something to be carried forward that not very many people are going to use. Then why are we carrying it forward five years? Why are we changing the language in the committee amendments to allow for it to be carried forward for five years if nobody is going to use it? The fact of the matter is it was brought to your attention by someone who does taxes because they know that these kinds of things probably haven't been taken advantage of because there was no need to. They may not have been paying any taxes or may not have been any liability that year, but it might come down the road, so they wanted to have the ability to use it when it was expedient for them. I guess, you know, are we going to allow for those folks who use the gas...paid the gas tax on the gasohol, the ethanol, as it was put in place, and I got it right that time, with regard to a credit for those people, so that we can show what Senator Coordsen said, that we are all one Nebraska. I would ask, let's do a survey of how many gasohol pumps are in your district as opposed to my district and see who pays the bulk of the tax for purposes of the revenue that was generated from that tax that currently is in place and runs through 1997. Let's see, and I know when you come to Lincoln, you probably buy it and fill up all the time with the gasohol, the ethanol that's the product that we are allowing for a credit to be carried forward for five years with this amendment. It just isn't good tax policy I don't think for purposes of something that's so minor in proportion and is so rarely used, as has been argued here on the floor in defense of this part of the amendment. I would say that it is not something that we should be doing because then it becomes a basis, it becomes a precedent for which other types of income tax credits continue to show up because they were put in place if this be for the first time, it clearly isn't the first time we've talked about it because I know that it was offered as amendments before when we were dealing with this issue and dealing with the checkoff in the past because I remember very clearly that Senator Schmit