Nebraska's law for calculation and it was also explained to me that there is no other state that has adopted a system quite this ambitious relative to a formula. Is that correct? And, I'm wondering why we as a rather conservative state are or seem to be leading in the forefront with a proposal such as this.

SENATOR MARESH: Maybe we are leaders in many ways. We have a low unemployment rate compared to most states. We are keeping a balance on our unemployment compensation balance while some states such as Pennsylvania and Michigan either have over a billion dollars debt, either close to a billion dollars or over a billion and I think this is.... last fall Larry Sheer and myself went to Washington D.C. to a conference on unemployment compensation. The total national debt is about sixteen billion dollars and we have no debt, so I guess we are trying to keep the balance as it is to not go into the red and not hit those small businesses as we are doing presently. We are trying to make it fair to all of the employers. If they have seasonal work they are going to have to pay more according to this formula.

SENATOR STONEY: Senator Maresh, I don't have much difficulty with that, those in the construction trades and those that do have seasonal work. But, the gentleman that I visited with again had a small electric firm, about thirty employees and I'm sure that he doesn't have a large amount of turn-over in that business. It is a small business and his concern was expressed that his rate would be doubling. Now where he obtained that information may have been from the Department of Labor, I don't know, but I think that I will need a little further explanation a more detailed explanation of this formula and how it will impact on people before I will be in a position to feel comfortable in supporting it.

SENATOR MARESH: Is he a contractor that hires part-time labor?

SPEAKER MARVEL: Senator Stoney, you have one more minute.

SENATOR STONEY: Thank you.

SENATOR MARESH: And then they go on unemployment part of the year, is that. . . .

SENATOR STONEY: That was no my understand Senator Maresh.

SENATOR MARESH: I thought since its electrical that maybe