

than tax incentives. Nevertheless, I turned around and I have contacted the Department of Economic Development which indicates from the Industrial Facility Planner's View of special incentives report from a different think tank that tax incentives are very key to a location of industry and that it is a factor that they look at. And I suppose each of you have looked at different information sources and found different information and answers to questions you have about this legislation. So I don't think there is any clear-cut position that will definitely be right or wrong. I think probably it makes sense probably to provide an incentive for expansion in new industry in the state but at the same time if that means a tax loss without really any benefit, then I really question if it is a wise step to take but, nevertheless, I think it is one we probably ought to take at this time but I think we ought to review the situation and I certainly want to encourage Senator Carsten and the Revenue Committee to look at the package of what Nebraska offers new industry to come to this state. I think that is really the concept we have to push. What I think we have to do is assess Nebraska's standing, the business climate, the tax climate, the other factors involved as to where do we stand competitively with other states and I think we have to look at the broader picture in this area, not just this one issue and so I am hoping that the Revenue Committee will take that broader look and come back to us next year and show how the different incentives we have enacted and how the different factors in this state have influenced industry location to come to Nebraska because I think there are other factors involved and we should take a broader view of the whole situation. Nevertheless, I think probably the kill motion at this time is inappropriate but the Wiltala amendment made a lot of sense to me. I think what we are doing is constantly every year putting in a new exemption for this or that purpose and we never look back at other exemptions that we have granted and wonder whether or not they have served the purpose they were intended to serve. I think clearly I don't see the purpose in the exemption for businesses on... yes, I will be very brief, Senator Lamb. I don't really see the purpose involved in the sales tax exemption on utilities that businesses receive, yet the homeowner has to pay. I don't see why we continue to perpetrate that exemption and I think Senator Wiltala was right to raise that issue. So, why don't we take a little time to take a look at these exemptions and perhaps we can eliminate some that are no longer necessary and perhaps there are others that are more worthy that we ought to enact and I definitely think it is time to take a look at exemptions in this state and what value they have and what purpose they serve and whether or not they should be continued and