

to that. The only question on the minimum is that, does that discriminate among contracts? Can we do that if... I have no objection to it if we can avoid a constitutional question.

SENATOR MARSH: I am simply thinking about we round out dollar figures on our income tax. We try not to have the Department of Revenue return when this amount is a minimum figure because it costs so much to issue a check and to do the paper work involved. I don't know that this is a big item but I just would like to be aware that if it is twenty-eight cents being requested and it costs us five dollars and fifty cents to process the paper work, that is not quite fair to the State of Nebraska.

SENATOR GOODRICH: I would agree with you, Shirley, and I would agree to a thousand dollars as a minimum contract or something like that.

SENATOR MARSH: All right, I don't think...it doesn't need to be a specific figure because I don't know how much of a contract would be involved with sales tax cost for instance, but I am thinking about the refund of the sales tax. Perhaps a minimum figure could be put in and maybe that could be ten dollars, maybe it could be....

SENATOR GOODRICH: Fine. I would have no objection to that. In fact, the good part about this, Shirley, is, Senator Marsh, is that the contractor does all the paper work. They are the ones that are asking for the bill just so that they can set the policy.

SENATOR MARSH: Well, not entirely, because when we're refunding dollars there is a certain amount of paper work that still has to take place at the state level although I see your point about the contractors being the one involved with the larger amount of paper work. Thank you very much.

SENATOR GOODRICH: Thank you.

SPEAKER MARVEL: Senator Higgins.

SENATOR HIGGINS: Mr. President, Senators, I rise in support of this bill. If you consider the millions of dollars that we spend in highway construction and repair, when a contractor bids that job, it might be a year before it is completed. If there is bridges involved, it could take two to three years before the contractor that is building the road actually gets to lay the pavement. Maybe he has to wait until the...I'm sorry, I'm hearing things in the background. I lost my train of thought. The taxpayers ultimately are going to be