and thank you, Senator Vickers. I think the one thing that we, speaking of increase in the individual income tax, fail to emphasize and that the average person in the State of Nebraska does not realize this is not additional taxes but a shift from the federal to the state and if the state is going to be asked to pick up some of these and not all, I'm sure we're not going to pick them all up, but if we pick up some that has been provided then the shift is going to have to come back to the individuals and the states total responsibility. I think the shift, the word "shift", needs to be emphasized and hopefully when we get to the hearing on this, if this is adopted, that this will be fully brought out. Thank you very much, Mr. President.

SPEAKER MARVEL: Senator Kahle.

SENATOR KAHLE: Mr. Speaker and members, I think we're spending a lot of time talking about this but I do think it is important and I just have written up my newsletter that goes out to the papers in my district and I'm not afraid to put my thoughts on the line. I'll read you what I have written. "We in the Revenue Committee have been hearing bills that deal with the maintaining of state revenue by various means. It is hard to predict what will be presented to the full Legislature. I would favor a combination of ideas, perhaps some increase in corporate tax, some increase in cigarette tax and an increase in some of the service fees. I still favor keeping our state income tax at a level that would not cause a reduction of the state's income tax when the federal tax is reduced. We simply cannot provide even minimal services to our citizens in view of the federal funding cuts without sincere fiscal planning by all of us." Now in the special session we argued this issue. I was very disappointed that we perhaps did not win in that case. I was disappointed because I think we have lost between twelve and fourteen million dollars already or will in the rest of this year. I guess Senator Warner would like to put the emergency clause on this issue later on but I can assure those of you that are concerned about not putting a package together in the Revenue Committee if this does come back to the Revenue Committee and we do discuss it, I, for one, will certainly be working to put a package together and not exempt the corporations and put it back on personal property, or the personal income tax in the state. I think it would be wrong though for us to increase the corporate tax and then let our own personal income tax dwindle. I think then they would have a right to complain. Thank you.

SENATOR LAMB: Mr. President, members of the Legislature, I rise to oppose this amendment and I think if you remember back in the special session I was one of that baker's dozen of thirteen that supported the proposal which would have forced the 1% increase in the income tax at that time. But