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be living away from home but they are still considered on the parents' refund on their income tax return as a dependent and therefore they get another \$28. So we are paying out a lot more than legally we should and it is very difficult for the Department of Revenue to catch those people that are showing it twice, once on their return and once on the parents'. Then those that are living away at a tax exempt organization like a nursing home should not be getting the \$28 but that is very, very difficult to find those.

PRESIDENT: One minute, Senator Labeledz.

SENATOR LABEDZ: Thank you. That is all. I urge the adoption of the amendment and keep in mind that we do have people crossing the border. Whether they are paying just the state sales tax on food or whether it is state and city it will be 3½ percent cheaper for them to cross the border to obtain food in another state. Thank you.

PRESIDENT: Before we go on to the next speaker, the Chair would like to introduce some guests of Senator Goll, some twenty-three 4th Graders from Lyons, Nebraska with their teacher, Dyann Poppen. They are up here in the north balcony. Would we welcome Lyons, Nebraska 4th Graders. Welcome to your Legislature. The Chair recognizes Senator Sieck.

SENATOR SIECK: Mr. President, I call the question.

PRESIDENT: The question has been called for. Do I see five hands? I don't see five hands, do I? Oh, I see...well, I hope maybe....all those in favor to cease debate vote aye, opposed nay. Have you all voted? The question is, shall debate cease? If you want to go on debating it is all right with me. Yes, Senator Lamb.

SENATOR LAMB: If we don't get enough votes I am almost tempted to ask for a Call of the House to cease debate.

PRESIDENT: Okay.

SENATOR LAMB: Because there are a lot of people not in here that I think would cease debate and....

PRESIDENT: All right.

SENATOR LAMB:we have spent a lot of time on this issue.