we have under the North balcony. We have former Governor Burney. Would you stand and be recognized, Governor. We also have newly elected Lieutenant Governor McGinley with him. Don. The Chair recognizes Senator Hefner.

SENATOR HEFNER: Mr. Chairman, members of the Legislature, I want to add to Senator Carsten's remarks just a little bit and I'll keep my remarks brief. Changing the date from January first to April first will give the small businesses in Nebraska a little more time to adopt to this new collection timetable and I think this is real important. Also by implementing it April first it would be, instead of April fifteenth like some of us talked about, it would be at the start of a new quarter and so this would certainly help. So I would strongly urge this body to change the effective date from January 1, 1983, to April 1, 1983.

SENATOR LAMB: Senator Beutler.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I'm going to be voting... I voted for the first amendment and I'll vote for the second amendment but I think we should call a spade a spade. One of the reasons that the April date is on here of course is because we don't need the emergency clause and we only need 25 votes and we can get this done. This whole operation occurs to me as much like the cash fund transfer bills that we passed last year. We are tinkering with a system that is and was a good system because we have an immediate need and this is an easy solution to a serious problem. But it seems to me that we should be doing things the right way and the right way is not to tinker with the mechanisms of the system which are good mechanisms, conservative mechanisms, thoughtful mechanisms that have been in place for long periods of time and have stood to the test of time but rather we should be simply cutting expenditures or raising the taxes. Let's face the problem. This is not a problem facing solution. This is a kind of tinkering that is in the long run, detrimental to the system. No one is standing up here today and arguing on the merits of whether it is good or bad for our small businessmen to be making this change. Instead we are all assuming that government should be accommodated, that the people should accommodate the government rather than the government accommodating the people. So I am going to vote against LB 2 in the end but I will vote for these amendments because for the wrong reasons, they would make the whole thing more palatable to me. Thank you.

SENATOR LAMB: Senator Carsten, would you care to close?. Oh, excuse me, Senator Koch does have his light on. I'm sorry, Senator Koch.

SENATOR KOCH: Mr. President, members of the body, I'll excuse you, Senator Lamb since I'm a lame duck but that is not unusual. When I was here in regular session I occasionally was not given my shot at the floor. Senator Carsten, I have a question if you would yield.