

amendment as well as the bill.

SPEAKER BARRETT: Thank you.

SENATOR ELMER: Would Senator McFarland yield to a question, please?

SPEAKER BARRETT: Senator McFarland.

SENATOR MCFARLAND: Sure be glad to, thank you.

SENATOR ELMER: I'm sure as all of you realize, companies large enough to take advantage of the 775 provisions are often families of many, many corporations. Would this bill apply to the entire family or each individual corporate member of a larger corporation?

SENATOR MCFARLAND: Senator Elmer, I read...thank you for the question. As I read 775 it talks about the taxpayer making the application and the taxpayer is the one that has to pay the refund if, in fact, they don't qualify or whatever. My understanding is whichever corporation, how they applied as the taxpayer in their application would be the entity that would be required to disclose how many employees they have in their base year, full-time employees. And so if, for example, you have a subcorporation that applies for the tax credits, then the judgment on the total number of employees would be the total number of employees within that subcorporation.

SENATOR ELMER: Okay, thank you very much.

SENATOR MCFARLAND: If you have a large corporation and they are the taxpayer that applies, it would apply to the large corporation but only to the Nebraska employees.

SENATOR ELMER: Thank you. And one of the other things I think we need to think about when we're talking about this, as technologies evolve it becomes necessary for companies to change the method in which they manufacture or deliver their services. Sometimes this means going to robotic technologies and displaces some workers from one part of their business into another part. I think we should think very seriously about how we can retain businesses in this state who are going through those technological advances within their companies. Instead of going to a state where we have similar type incentives, perhaps when