

thing...if this bill happens to make it to Select File, I will be looking at that transcript and I'll be reading portions of it back to you, because it was clear what was happening then. And Senator Johnson even admitted it was a tax increase when he was questioned by Senator Chambers, just before the bill passed. There were senators on this floor, including me, and I was joined by many of my colleagues, who said this is going to be a tax increase. As a matter of fact, I think Senator Chambers was even passing around the buttons, "Liar, Liar, Pants on Fire" because it was obvious it was a tax increase, and people knew it at the time. And I think this is too late and too specious a time to come back and say that we didn't...you didn't know what you were voting for. The problem with this bill is that it gives tax breaks to the elderly, for example. Now some of the elderly had a tax increase. Some of the elderly, however, had tax breaks under 773. It seems to me inappropriate to give tax breaks across the board to the elderly, some who may have even had a tax benefit under 773. The same applies to the child care credit. That may be a laudable goal, that may be a good public policy, but it seems to me if we're going to address the harm caused by the tax increase then we need to direct that relief at the people that paid the tax increase. And there are some people who had children who indeed did pay a tax increase. On the other hand, there are some people who have children who got a tax benefit. If their income was high enough, they got a tax benefit, a tax break under LB 773, but yet when you make an across-the-board credit on the child care issue you're benefiting some of the people who already got tax...a tax break under 773. So it seems to me what you really need to do is focus on a bill that will provide tax relief to the middle income people. That's exactly what Senator Wesely was trying to do with the two amendments he had up. I think we got 15 votes, as I recall, on that. We didn't get the 25 necessary. But it seems to me that is the approach we need to take. This bill is a perfect example of being too little, too late, too inconsistent, and too unfair to the middle income taxpayers who have borne the brunt of the LB 773 tax increase. I hope you will look at the page that Senator Wesely passed out, showing the true impact of the tax increase. If you figure it out in millions of...

SPEAKER BARRETT: One minute.

SENATOR McFARLAND: ...dollars, how much time? Thank you. If you figure it out in millions of dollars, in 1987 there was a