

SENATOR CHAMBERS: Touchy! I think Senator Hannibal won that exchange, but it is one of those situations where sometimes if a bill is advanced and a directive is given to an agency of government, then it could appear irresponsible not to give the money necessary to carry out that particular directive. It could appear irresponsible, but on the other hand, it may not be. I want to make a comment about what it is we are doing here today, and this is in all seriousness, so I am not going to look at Senator Hannibal over there. If we really are trying to make the public whole from what was done by LB 773, it means that we are going to restore what the status quo was at that time. If there are six people in 1987 and two of them were mugged, and then in 1989 we are going to make that situation correct, is it proper to divide what was taken from those two who were mugged among all six? If that is what we are doing, then LB 739 is not making whole those who were harmed. If that is not what is being done by 739, then I would like to know that that is not what is being done. So, rather than ask Senator Hannibal the question because I don't want to seem to be badgering him, unless he doesn't mind answering it, and this will be a serious question. Senator Hannibal, which group or category or bracket of taxpayers would you say the majority of the tax increase fell upon?

SENATOR HANNIBAL: I believe the majority of the tax increase fell upon the brackets in the 3,000 to 45,000 taxable income bracket.

SENATOR CHAMBERS: Is the return under 739 prorated to take that into consideration when the return is being made under 739?

SENATOR HANNIBAL: I believe it is.

SENATOR CHAMBERS: Thank you. Senator McFarland, is that your opinion?

SENATOR McFARLAND: No. I believe that there is a tax proration which gives a relief to the income level between 45 and 90 as well.

SENATOR CHAMBERS: Senator Hannibal, would you agree with that comment?

SPEAKER BARRETT: One minute.