

I don't know whether I...I don't know how you would categorize me as friend of big business, opponent of big business, I don't know how that can be left to other senators or other people to try and categorize me about my views but I think one thing that I would be...that I would like to be known for is that I have a view that we should have a consistent and reasonable and fair tax policy. In my view, LB 775 to give tax credits to large corporations was not a good tax policy. In my view, LB 773 which resulted in a tax increase on middle income people was not good tax policy and we're in here now with several bills to try and rectify that tax increase after the fact. In my view, some of the proposals we have had to increase the cigarette tax have not been good proposals. The same applies to this particular bill here. It does not make sense to me to deliberately try to limit the rebate under this program. The bill, itself, seems to me to be something again that is not a product of long-range planning or recommended by the Syracuse tax study or anything like that. It seems to me this bill is a product of several bills that were introduced this session and not one of them had the support to pass so a coalition was formed and it kind of got thrown together and now, for some reason, it advanced from General File with more than 25 votes because of the coalition, not because it's good tax policy, not because it's going to have a long-range beneficial effect upon the citizens of our state. I question the whole value of it. Whether it's unconstitutional or not, that remains to be seen. The Attorney General's Opinion, of course, will not be determinative either, only the State Supreme Court decision on this would be a final decision on it. My comment though is why even risk the constitutionality argument? Why not just pass the bill without the cap in the particular provisions of that bill? Don't even raise the constitutional question, but, moreover, have some kind of common sense approach and reasonable approach of the way you draft legislation and the way it's passed. I would urge you to vote in favor of the amendment. I think it's not a significant financial impact in this entire bill. I think it makes sense. And if you really want to address the inequities in the tax system...

PRESIDENT: One minute.

SENATOR McFARLAND: ...address the inequities in the income tax system, address the inequities in the tax credit system that has been passed, address the inequities in the sales tax exclusions and exemptions that have been given. Those things are in need