

SENATOR HALL: Pass, I thought you said Senator Moore, I'm sorry, Mr. President.

PRESIDENT: I'm sorry. Didn't see you there.

SENATOR HALL: Apologize.

PRESIDENT: Excuse me, Senator Nelson.

SENATOR HALL: I'm just a shadow of my former self, I can understand that. Mr. President and members, I clearly rise to oppose Senator Smith's amendment and I do so not at all disagreeing with some of the statements that she made about the example that I gave. The example I gave was an accurate example. Now whether or not those people exist or she said, a rare taxpayer that might be, I think to paraphrase, is accurate. But you know what else is rare? What else is rare, the people that receive this exemption. Do you know how many people receive this exemption in the State of Nebraska? About 2,700. That's Revenue Department figures. Twenty-seven hundred elderly people receive this credit and do you know why this was put into place, the whole issue of the elderly credit? It was done so that folks who were self-employed would basically have the same kinds of breaks as individuals who were on social security benefits. The issue here is not just of that far out example that I gave, clearly, but it's an issue of how many people are we helping through this proposal. We are helping very, very few. We're talking about with 2,700, only 3 percent of the elderly taxpayers in the State of Nebraska, 3 percent. Now last year we passed a bill and it was an amendment to a homestead exemption bill, and I think it was 1105 or Senator Miller's bill that was offered as an amendment and I'm not even sure it was to the bill but to the A bill that allowed Nebraska to raise this exemption to, for taxpayers, to that of the federal level so that if you didn't have the income of, at that time I think it was \$10,100, you didn't have to file a state return because the only reason we had it previous is because we were piggying onto the federal system. When you took away and we set up our own income tax system, we no longer had the state tapes for those individuals who didn't file a federal return to follow up on the state side. So we just said we're going to do away and not require that these individuals file income tax returns. Fifty-eight percent of those 2,700 people that received this credit for their 1987 tax year would now fall out because of