

we'll talk about whether it is a proper tax policy or not, and the sheet that you have passed out before you does verify the same things that Senator Hall was saying, yes, there were only 2,720 returns filed under this credit. If you look at the income levels you'll find out that they were small dollar amounts, each of them, and he makes a legitimate case. We're talking about small numbers of people. Senator Hall has suggested that there's a big increase in cost here from a fiscal impact. I believe that there would be none because we already have the system on board and we're just going to...excuse me, I said Senator Nelson? I meant Senator Nelson if I said Senator Hall. There would be none for this because we already have it on board. It's just a matter of making 100 percent versus 50 percent already. So we get down to an issue of really whether it is good tax policy or not and Senator Hall suggests that because it's a large...a small number of people getting the break, that it probably isn't good tax policy and I have a little trouble following that. I do understand that we're dealing with small numbers, but we're dealing with small numbers of the elderly people and we're dealing with small numbers of elderly people that are in low-income brackets, so I don't know that I agree with his philosophy but I think I'd just leave it up to the body if they decide that it's too small of a number of people to give this relatively small dollar amount, I think the average is \$73 for elderly people and disabled people qualify, but if it's too small of a number to help and it's too small of a thing to worry about and even though it doesn't cost any more processing costs, then I'll let the body decide and I'd commend Senator Smith for bringing the amendment back to us.

PRESIDENT: Thank you. Senator Smith, please, followed by Senator Abboud.

SENATOR SMITH: Shame on you, Senator Hall. You're the person in here that I hear constantly standing up for those who can least stand up for themselves. These are the very poorest of the elderly people we're talking about. So you say 3 percent is not worth bothering with, these 3 percent happen to be those people that do need this return. \$73 doesn't seem like very much money to any of us, although until a few months ago \$73 was a pretty good share of all our annual paycheck, but \$73 to someone who is living on a fixed income who, by the way, whose social security cannot exceed \$7,500 to qualify for this, is not very much money. \$73 can pay maybe a month's medical bills if nothing else or it can maybe do a few things for them that they