

fall into a category of somewhere between the neighborhood of a little over \$10,000 adjusted gross income and under \$25,000 adjusted gross income. For a retired person, a retired person who in most cases don't have any bills other than their food, their utilities and things like that, an income of somewhere around \$1,000 a month is a pretty decent income. We heard comments just yesterday with regard to the teachers' pay bill, about teachers in different parts of the state who were making that same amount of money. They are living on it. They are raising families and they are working 40 hours a week. But yet we have a proposal here that allows for only \$200,000, a paltry sum, when we're talking about the millions of dollars that we're dealing with, \$2 billion budget and we're saying that this is going to be help for the elderly. It clearly is not. It doesn't even come close. And to say that there is 1,200 people out there who need it, how did this come about? Did they come beating down the door, all 2,700 of these people saying we need to have this relief? No. It was crafted by the Revenue Department as a part of the package so that you could say you helped the elderly, plain and simple. It's nothing more than that, we should not adopt this amendment. We should leave it out of 739. At least that way 739 deals with three substantive issues that we can all hang out hats on and say, okay, those were substantive income tax issues. This one is not. It does not belong part of the package. I would urge you to vote against Senator Smith's amendment. Thank you, Mr. President.

PRESIDENT: Thank you. May I introduce some guests in the north balcony, please, guests of Senator Hefner. We have 43 fourth grade students and two teachers from Laurel-Concord Elementary School in Laurel, Nebraska. Would you students and adults please stand and be recognized by the Legislature. Thank you for visiting us today. Senator Smith, followed by Senator Scofield, then with Senator Abboud.

SENATOR SMITH: Thank you, Mr. Chairman. Tim, I was not intending to make it be a personal attack and I don't think that anything that I said to you is any stronger than what you've said back to me just now, so forgetting all of that, I think what we're both doing is just expressing the way we feel about an issue and we happen to have a difference of opinion on that issue. I think that if you're...and I didn't say shame to you because this is all we're doing. I said this, if it's only this amount, even though it is a small amount it's for those who need it the most and we should do it. That's really what I meant to