

to oppose the amendment, Senator McFarland, even though I guess you had a...you think you have a good idea, but I think maybe in a way you're just trying to make a point. So, sorry, Jim, not today. Thank you.

SPEAKER BARRETT: Senator Langford, please. Did you want to discuss the amendment? Thank you. Senator Hefner, did you want to discuss the amendment? Senator Hall. Senator Pirsch, did you want to discuss the amendment?

SENATOR PIRSCH: Yes, I would. Thank you, Mr. Speaker. Actually I think I like your proposal, Senator McFarland, as I did your proposal the other day when we were the minority. Could you tell me, though, with the \$45,000 cutoff that is in a taxing unit, or that is a couple, or say there was one person making \$44,500.

SENATOR McFARLAND: Yes, the amendment itself says that the credit shall not be allowed for...when you have a Nebraska taxable income in excess of the following amounts. The first cutoff is for married, filing jointly, \$45,000.

SENATOR PIRSCH: Um-huh.

SENATOR McFARLAND: For single, \$27,000; for head of household, \$38,000; and for married, filing separately it would be \$22,500. I use the \$45,000 figure because most families file a joint return. So that would be the cutoff.

SENATOR PIRSCH: I see. So, if you had two members of the family filing separately at the \$22,500, then that income would be the 50...or...

SENATOR McFARLAND: That's right, the...

SENATOR PIRSCH: ...the 45,000.

SENATOR McFARLAND: ...then they would...that would be the 45,000, if they were above it...

SENATOR PIRSCH: Yeah.

SENATOR McFARLAND: ...they would not get any credit, if they were below it they would get credit.