

that we don't fully address the tax increase and have yet to address the tax shifting that occurred and try to get back to the progressivity and fairness of the tax system that we had before we went to LB 773. With those comments, I do plan to support the bill because at least it attempts to address the problems that we have with LB 773, though inadequate.

PRESIDENT: Thank you. Senator McFarland, please, followed by Senator Beck.

SENATOR MCFARLAND: Thank you, Mr. President and fellow senators. I agree with Senator Wesely, it doesn't address the problem, except I'm going to vote against it, I'm not going to vote for it. The issue is whose taxes were raised and where should the tax relief be directed on the income side. This bill doesn't do it. There's been a substantial and significant increase in income tax rates in the State of Nebraska. That income tax increase has been directed at middle income people, and this bill does not direct the tax relief at the middle income people. I think we've had debate on the floor, a lot of that debate has not received the proper attention that I think it should have by the members of this Legislature and elsewhere. This bill essentially is the same bill that came out committee. We were wise enough, I thought, to exclude the elderly credit provision because it did not give relief, and Senator Hall had that particular provision in the bill struck, and then because of political maneuvering and reconsideration of that issue, that was put back in. All of these type of provisions in this bill give very shallow and very limited tax relief to the people of the State of Nebraska, and they do not address the problems, in any way, that were created by LB 773. So while I think the concept is appropriate to provide some kind of income tax relief, I don't think this bill is the way to address it. I think it is a misguided and misdirected effort at providing income tax relief, and for that reason, I will vote against it.

PRESIDENT: Thank you. Senator Beck, please, followed by Senator Hall.

SENATOR BECK: Thank you, Mr. President, members of the body. I rise to strongly support LB 739, and I believe that it's a bill that is very necessary. I'm going to vote for it, and I encourage the body, even my good colleague, Senator McFarland, to vote for it as well, because some of us in the body go home to our district every night and we field lots of phone calls, or