

increase. This bill, in my opinion, is a bad way because it does not provide the tax relief to the persons who paid the tax increase. The Revenue Committee, in its wisdom, clearly saw that this was a poorly drafted and poorly designed tax relief measure when it initially voted not to advance the bill out of committee. As a matter of fact, even one of the sponsors of the bill, who is on the Revenue Committee, after hearing the testimony in the Revenue Committee, voted not to advance the bill. The bill was advanced only with a committee amendment that would...that struck the provisions relating to the personal exemption increase and the change and adjustments in the rates. When it got to the floor, this Legislature, with a majority of 25 members voting, struck the elderly credit provisions because they were shallow and really did not provide much relief to anyone, but yet that has been reinstated. The bill, in its present form, is a sham. You can say that it provides tax relief to the income taxpayers of the State of Nebraska, but the fact of the matter is that it does not, it does not provide the relief that is needed, it is not enough, it is not soon enough, and it does not in any way address the real tax increase that occurred in the past two years. So, for that reason, I will vote against it. It seems that this bill is governed more by political expediency rather than a sound tax policy for the State of Nebraska. And I will not continue the empty rhetoric of trying to say that this is going to provide tax relief to make up for the tax increase that occurred two years ago, because the clear and unequivocal result of this bill...

PRESIDENT: One minute.

SENATOR McFARLAND: ...is it will not provide the tax relief. So I do not plan to continue to try and deceive and mislead people as this Legislature deceived and misled them two years ago when people said that they were passing a bill that was revenue neutral. I will not continue that type of sham, I will vote against this bill, and I realize I will be in the minority, and I realize that it will pass. But I think the citizens of our state are entitled to know that this bill does not, in any way, rectify the tax increase that occurred two years ago.

PRESIDENT: Thank you. Senator Hefner, please.

SENATOR HEFNER: Mr. President and members of the body, I rise to support this bill. I realize that we did have a problem getting the bill out of committee, but eventually we did with